

# GREENEVILLE CITY BOARD OF EDUCATION

## AGENDA

Date of Meeting: February 28, 2023

Time: 5:00 PM

Location: Professional Development Center at the Kathryn W. Leonard  
Administrative Office

- I. **Call to Order**
- II. **Recognition of Visitors**
- III. **Special Recognition / Presentation** (40 minutes)
  - EastView Elementary Report (10 minutes)
  - ACT Report (10 minutes)
  - Innovative Schools Grant Report (20 minutes)
- IV. **Approval of Agenda**
- V. **Consent Agenda** (5 minutes)
  - A. Consideration of Approving Minutes of January 26, 2023, Board Meeting Steve Starnes
  - B. Consideration of Accepting Personnel Report Melissa Batson, Chief Human Resources Officer
  - C. Consideration of Approving Board Policy Revisions (2nd Reading) Steve Starnes, Dr. Suzanne Bryant, Beverly Miller, Ellen Lipe, Melissa Batson, and Jeff Townsley
  - D. Consideration of Approving Board Policy Revisions - No Changes (1st Reading) Steve Starnes, Ellen Lipe, Dr. Suzanne Bryant, Beverly Miller, Melissa Batson, and Jeff Townsley
  - E. Consideration of Approving Disposal of Surplus (less than \$500) Steve Starnes
  - F. Consideration of Approving School Fee Structure for 2023-2024 Ellen Lipe, CPA

- G. Consideration of Approving Six-Month Update of ESSER Public Spending Plan and Safe Return to In-Person Instruction and Continuity of Services Plan Mike Fulkerson

VI. **Action Items**

- A. Consideration of Approving the 2023 Tenure Candidates (25 minutes) Melissa Batson
- B. Consideration of Approving Board Policy Revisions - 1st Reading (5 minutes) Steve Starnes, Dr. Suzanne Bryant, Beverly Miller, Ellen Lipe, Melissa Batson, and Jeff Townsley
- C. Consideration of Approving NIET Professional Learning Agreement Year 2 (5 minutes) Dr. Suzanne Bryant
- D. Consideration for Approving Math Textbook Adoption and Purchase (5 minutes) Dr. Suzanne Bryant
- E. Consideration of Acceptance of 2022 Audited Financial Statements (15 minutes) Ellen Lipe, CPA
- F. Consideration of Accepting January 2023 Financial Statements (5 minutes) Ellen Lipe, CPA
- G. Consideration of Approving Tuition Rates for the 2023-2024 School Year (5 minutes) Ellen Lipe, CPA

VII. **Director's Report** (5 minutes) Steve Starnes

VIII. **Adjournment**

**OFFICIAL MINUTES OF THE  
GREENEVILLE CITY BOARD OF EDUCATION  
January 26, 2023**

The Greeneville City Board of Education met in regular session on January 26, 2023, at the Greene Technology Center. Members in attendance were **Present:** Pam Botta (Board Member), Cindy Luttrell (Chair), Josh Quillen (Treasurer), Dr. Craig Shepherd (Vice-Chair), **Absent:** Crystal Hirschy (Board Member), Asher Rogers (Student Representative). Others in attendance included Steve Starnes, Director of Schools; several administrative personnel; and media representatives.

Prior to the meeting, the Board participated in a closed session discussion with Greeneville City Schools legal counsel regarding possible resolution of JUUL litigation. This closed session was in regards to **Item C. Consideration of Allowing the Director of Schools Authority to Execute Any Final Settlement Agreement with JUUL Laboratories, Inc.**

Chair Luttrell called the meeting to order and welcomed all in attendance.

**BUSINESS TRANSACTED**

**I. Call to Order**

**II. Recognition of Visitors**

**III. Special Recognition**

The Board recognized Annika Vines, who received 10th Place in Tennessee in Algebra I from the Tennessee Math Teachers Association (TMTA).

**IV. Approval of Agenda**

It was recommended to approve the Agenda as presented. Board approval was unanimous on a motion from Shepherd (Vice-Chair) and a second from Quillen (Treasurer).

**V. Consent Agenda**

It was recommended to approve the Consent Agenda as presented. Board approval was unanimous on a motion from Shepherd (Vice-Chair) and a second from Quillen (Treasurer).

**A. Consideration of Approving Minutes of December 15, 2022, Board Meeting**

Minutes of the December 15, 2022, Board meeting were unanimously approved as presented. A copy is on file in the Director of Schools' office.

**B. Consideration of Accepting Personnel Report**

Board approval was unanimous for acceptance of the changes in personnel since the December report. A copy of the report is attached to the minutes.

**C. Consideration of Approving Board Policy Revisions (2nd Reading)**

Board approval was unanimous on 2nd reading for the following policies:

- 1.805 Use of Email
- 1.806 Advertising and Distribution of Materials in Schools
- 1.807 Use of School Name
- 1.808 Registered Sex Offenders
- 1.901 Charter School Application
- 2.701 Financial Reports and Records
- 2.702 Inventories
- 2.800 Expenditure of Funds
- 3.219 Use of Unmanned Aircraft Systems (Drones)
- 3.400 Student Transportation Management
- 3.401 Scheduling and Routing
- 4.407 School and System Websites
- 5.203 Recommendations and File Transfers
- 5.301 Emergency and Legal Leave
- 5.302 Sick Leave
- 5.303 Personal and Professional Leave
- 5.304 Long Term Leaves of Absence for Professional Personnel
- 6.200 Attendance
- 6.314 Prohibition of Corporal Punishment
- 6.315 Detention
- 6.316 Suspension
- 6.317 Student Disciplinary Hearing Authority
- 6.318 Admission of Suspended or Expelled Students
- 6.319 Alternative School Programs

Copies of these policies are attached to the minutes.

**D. Consideration of Approving Board Policy Revisions - No Changes (1st Reading)**

Board approval was unanimous on 1st reading for no changes to the following policies:

- 1.902 Charter School Agreement
- 1.903 Charter School Oversight
- 1.904 Charter School Intervention
- 1.905 Charter School Renewal
- 1.906 Charter School Revocation
- 2.8051 Credit Cards
- 2.809 Vendor Relations
- 2.810 Payment Procedures

- 3.402 Special Use of School Vehicles
- 3.404 Private Vehicles
- 3.500 Food Service Management
- 4.605 Graduation Requirements
- 4.608 Transcript Alterations
- 4.701 Maintaining Test and Data Security
- 4.802 Student Equal Access (Limited Public Forum)
- 4.805 Prayer and Period of Silence
- 5.305 Family and Medical Leave
- 5.3051 Leave Taken for Adoption, Pregnancy, Childbirth, and Nursing of an Infant
- 5.306 Military Leave
- 5.307 Physical Assault Leave
- 5.308 Sabbatical Leave
- 5.309 Legislative Leave

**E. Consideration of Approving Fiscal Year 2023 Federal Projects Budget Amendment #2**

Budget Amendments are made periodically throughout the year to more accurately reflect anticipated revenues, expenditures, timing of expenditures, and grant award allocations. The amendment allows for updated federal grant allocations and carryover for fiscal year 2023. The Board unanimously approved the fiscal year 2023 federal projects budget amendment #2. A copy of the amendment is on file in the Chief Financial Officer's office.

**VI. Action Items**

**A. Consideration of Accepting Financial Statements**

Chief Financial Officer Ellen Lipe presented the December 2022 financial statements to the Board for acceptance. Lipe stated that local revenue collected year-to-date through December is \$4,036,241, which is 48.7% of the total budgeted projection. The amount collected year-to-date is \$157,758 more than during the same time period last year. This reflects an actual percentage change of 4.07% compared to last year. The district has 604 tuition students as of January 17, 2023. The Federal General-Purpose Financial Report showed that encumbrances comprise \$417,525 year-to-date. Copies of the financial statements are on file in the Chief Financial Officer's office.

It was recommended to approve the December 2022 financial statements. Board approval was unanimous on a motion from Quillen (Treasurer) and a second from Shepherd (Vice-Chair).

**B. Consideration of Approving Board Policy Revisions - 1st Reading**

Revisions are recommended to the following policies on 1<sup>st</sup> reading:

2.8051 Credit Cards

5.305 Family and Medical Leave

It was recommended to approve the 1st reading for revisions of the following policies. Board approval was unanimous on a motion from Shepherd (Vice-Chair) and a second from Botta (Board Member).

**C. Consideration of Allowing the Director of Schools Authority to Execute Any Final Settlement Agreement with JUUL Laboratories, Inc.**

There is a health issue of epidemic proportions that has emerged over the last few years and is impacting school districts particularly hard. That is the use of e-cigarettes, commonly referred to as "vaping", by students. A November 2019 study in the Journal of the American Medical Association showed self-reported e-cigarette use by 27.5% of high school students and by 10.5% of middle school students.

In 2019, several California public school districts filed a mass-action lawsuit against JUUL Labs, Inc. Based on recent estimates, JUUL Labs accounts for approximately 70% of e-cigarettes that are manufactured and distributed in the United States. Since the initial lawsuit was filed, several other school districts across the country, represented by the Frantz Law Group, have joined that lawsuit.

Greeneville City Schools Board of Education approved joining the lawsuit against JUUL Laboratories, Inc., at their February 22, 2022, regular meeting.

It is recommended to grant authority for the Director of Schools to approve and sign any settlement agreements related to our litigation with JUUL and any other defendants, and to accept any related settlement funds on the school system's behalf moving forward. Board approval was unanimous on a motion from Botta (Board Member) and a second from Shepherd (Vice-Chair).

**D. Consideration of Approving Resolution Requesting General Assembly to Amend Tennessee Code Annotated § 49-6-3115 to Allow School Districts to Make Retention Decisions for Third and Fourth Grade Students**

The Tennessee General Assembly, during the 1st Extraordinary Session of 2021, passed the Tennessee Learning Loss Remediation and Student Acceleration Act. As part of this legislation, the General Assembly revised the state's law regarding the promotion of students from third grade, T.C.A. § 49-6-3115. The statute was also revised during the regular 2021 legislative

session. T.C.A. § 49-6-3115, which applies to the 2022-23 school year, requires that a third-grade student, determined NOT to be proficient in English language arts (ELA), may not be promoted to the next grade level, without certain conditions being met, which could include the student receiving additional interventions in reading.

Issues with the current TN Learning Loss and Remediation Act and TCA 49-6-3115:

- Using an English Language Arts Test to determine reading ability/proficiency.
- Using one measure to determine whether or not a student is retained.
- Using the first standardized test that a student takes to determine whether or not to retain is not supported by research.
- Decisions to retain are made by the state department who have no knowledge of the student or their circumstances, other than one standardized test score.

Suggestions to improve the current TN Learning Loss and Remediation Act and TCA 49-6-3115:

- Use the TN Ready Test as a screener that would cause school officials to review additional data points.
- Establish a percentile level (Below the 40th Percentile) on TN Ready to trigger the review noted above. Students in the upper band of the current Approaching Category typically do well in school, graduate, and go on to be successful and productive members of society.
- Review Universal Screener Data, RTI Progress Monitoring Data, subject area grades, and other measures to make possible retention decisions.
- The final decision of whether or not to retain a student should remain at the school level with the teacher, principal, and parents, those who best know the child and their potential.
- Restore funding for K-2 Summer School to help students who are identified as struggling to receive additional support prior to 3rd grade.
- Remove the requirement that students who participate in summer school and/or tutoring or both could still be retained in 4th grade.

Per the resolution, the Greeneville City Board of Education urges the General Assembly to amend Tennessee Code Annotated § 49-6-3115 to allow school districts to make retention decisions for all students based upon the totality of data, discussion among stakeholders, and the expertise of education professionals regarding the best interests of each student.

It was recommended to approve the resolution. Board approval was unanimous on a motion from Botta (Board Member) and a second from Shepherd (Vice-Chair).

**E. Consideration of Approving 2024-2025 District/School Calendar**

The GCS Calendar Team is made up of teachers, parents, administrators, support personnel, and Greene County School System representatives. The 47 member team has worked hard to develop a traditional school calendar for the 2024-2025 school year. All state and federal requirements have been considered and incorporated into the proposed calendar.

- The 200 Day Accountability requirements are met based on this calendar.
- Students' first day of school will be August 2, 2024 (abbreviated), and the last full day will be on May 22, 2025 (abbreviated).
- ACT Test Dates, TN Ready, TCAP, and High School Assessment Window dates have not been released yet, therefore the calendar will need to be updated at a later date.

It was recommended to approve the 2024-2025 District/School Calendar. Board approval was unanimous on a motion from Quillen (Treasurer) and a second from Shepherd (Vice-Chair).

**F. Consideration of Approving Phase 1 of Eastview Roof Project**

Part of the roof of Eastview Elementary is due to be replaced and is leaking in several places. The section of roof to be replaced will be over the kitchen, cafeteria, and 5th grade section of the school, including the rear awning. The reroofing project will consist of removing the existing membrane down to the metal deck and reinstalling polyisocyanurate insulation board, and a 50 mill PVC membrane. The new roof membrane will have a thirty-year warranty.

Specifications for the reroofing project were advertised. Seven roofing companies submitted bids:

- |                          |              |
|--------------------------|--------------|
| • Aspen Contracting      | \$196,289.99 |
| • Ballinger Construction | \$292,503.00 |
| • Eskola Roofing         | \$287,244.00 |
| • Morristown Roofing     | \$257,000.00 |
| • Roof Choice            | \$389,907.00 |
| • Summit BSR Roofing     | \$256,271.00 |
| • Tri-State Roofing      | \$312,589.00 |

It is recommended to accept the bid of \$256,271.00 from Summit BSR Roofing. The lowest bid from Aspen did not meet the specifications. Board approval was unanimous on a motion from Shepherd (Vice-Chair) and a second from Quillen (Treasurer).

## VII. Director's Report

Starnes congratulated:

- Annika Vines on placing 10th in the State in the Tennessee Math Teachers Association (TMTA) contest in Algebra 1.
- GCS School Nutrition has been notified by the TN Dept of Education School Nutrition Program that they have been awarded a NSLP-Supply Chain Assistance grant (Federal Funds) in the amount of \$85,818.62. These grant funds are from the US Dept. of Agriculture Food and Nutrition Service. GCS receiving these grant funds due to supply chain disruptions and the funds can be used to purchase unprocessed or minimally processed domestic food products. Starnes thanked Karen Wilhoit and her staff for staying on top of these opportunities and applying for these grant funds.
- Hal Henard Elementary, Highland Elementary, and GHS school cafeterias who have received a score of 100 on their most recent Cafeteria Health Inspections. Schools are required to obtain two school food safety inspections per school year. Starnes thanked Cafeteria Managers Nancy Massey, Bambi Bumpus, and Miriam Shackleford and their teams on these outstanding scores.
- Hal Henard Elementary and Highland Elementary Schools who have received a score of 100 on their School Facility Environmental Survey. The Tennessee Division of Environmental Health conducts inspections of school plants for sanitation and safety requirements. Starnes thanked Lead Custodians Leona Mitchell, Kenny Gross, and their teams on these outstanding scores.
- Greeneville City Schools 2023 Teachers, and Principal of the Year
  - EastView Elementary: Darci Dolen
  - Hal Henard Elementary: Melvina Miller
  - Highland Elementary: Ashley Long
  - Tusculum View Elementary: Amy Hoese
  - TOPS: Jana Wills
  - Greeneville Middle School: Sarah Chapman
  - Greeneville High School: Kimber McIntyre
  - Greene Technology Center: Elliott GeFellers

District Level Teachers of the Year

- Pre K – 4<sup>th</sup>: Amy Hoese
- 5<sup>th</sup>- 8<sup>th</sup>: Sarah Chapman
- 9<sup>th</sup> – 12<sup>th</sup>: Kimber McIntyre

Principal of the year

- Janet Ricker, Hal Henard Elementary

Starnes presented the 2022 Greeneville City Schools Annual Report. The theme this year comes from our Portrait of a Graduate and focuses on Resilience and Innovation, two of the six characteristics identified that all GCS Graduates should possess when they graduate.

Starnes wished the board members a Happy School Board Appreciation Week.  
He thanked them for their dedicated service.

**VIII. Adjournment**

The meeting was adjourned at approximately 7:59 p.m. on a motion from Shepherd (Vice-Chair) and a second from Quillen (Treasurer).

Respectfully submitted,

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Cindy Luttrell, Chair

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Steve Starnes, Director of Schools

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Charter School Agreements</b> | Descriptor Code:<br><b>1.902</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>1.902</b>        | Adoption Date:<br><b>08/27/19</b> |

1 Charter agreements shall articulate the rights and responsibilities of each party regarding school  
2 autonomy, funding, administration and oversight, outcomes, measures for evaluating success or failure,  
3 performance consequences, and other material terms. These agreements shall be separate from the  
4 application and contain terms and performance standards under which the school shall operate.<sup>1</sup>

5 All charter agreements shall:<sup>1</sup>

- 6 1. Clearly state the rights and responsibilities of the school and the authorizer;  
7
- 8 2. State and respect the autonomies to which schools are entitled (e.g. programming, staffing,  
9 budgeting, and scheduling);  
10
- 11 3. Define performance standards, criteria, and conditions for renewal, intervention, revocation,  
12 and non-renewal;  
13
- 14 4. State when the authorizer fee will be collected;
- 15
- 16 5. Establish the consequences for meeting or not meeting standards;  
17
- 18 6. State the statutory, regulatory, and procedural terms and conditions for the school's operation;  
19
- 20 7. State reasonable pre-opening requirements or conditions for new schools to ensure that they  
21 meet all health, safety, and other legal requirements prior to opening;  
22
- 23 8. State the responsibility and commitment of the school to adhere to essential public education  
24 obligations, including admitting and serving all eligible students so long as space is available,  
25 and not expelling or counseling out students except pursuant to a legal discipline policy  
26 approved by the Board; and  
27
- 28 9. State the responsibilities of the school and the authorizer in the event of school closures.

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## Legal References

1. TCA 49-13-110; State Board of Education Policy  
6.111

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Charter School Oversight</b> | Descriptor Code:<br><b>1.903</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>1.903</b>        | Adoption Date:<br><b>08/27/19</b> |

## 1 *General*

2 The Board shall oversee and annually evaluate charter schools to ensure they meet the performance  
3 standards and targets set forth in the charter school agreement.<sup>1</sup> The Board shall create a  
4 comprehensive performance, accountability, and compliance monitoring system based on the charter  
5 school agreement and communicate the results to each charter school. At a minimum, the monitoring  
6 system shall address academic, financial, and organizational performance standards as outlined in the  
7 charter school agreement and required by the State Board of Education.<sup>1</sup> The Board shall utilize the  
8 results when making renewal, revocation, and intervention decisions.

9 The Board shall communicate with the charter schools in its portfolio as needed, including both the  
10 charter school leader and governing board, and provide timely notice of any material charter school  
11 agreement violations and performance deficiencies.

12 The Board shall articulate and enforce stated consequences for failing to meet performance  
13 expectations or compliance requirements.

## 14 **SITE VISITS**

15 A site visit to each charter school shall be conducted annually. The purpose shall be to collect data and  
16 other qualitative information that cannot be obtained otherwise. The Director of Schools shall develop  
17 a site visit procedure that outlines the expectations of charter schools prior to, during, and after the site  
18 visit, including review of the documents and data, classroom observations, and interviews. These visits  
19 shall minimize operational interference.

20 The Board shall provide the charter school with a report that summarizes the charter school's  
21 performance. The report shall provide an analysis of relevant data and include general  
22 recommendations, if applicable.<sup>2</sup>

## 23 **CHARTER SCHOOL REPORTING**

24 Charter schools shall provide the information required by the charter school agreement and state law to  
25 the Board. The Director of Schools shall develop a reporting calendar that defines and communicates  
26 the process, methods, and timing of gathering and reporting data to the Board.<sup>2</sup>

27 By September 1<sup>st</sup>, the governing body of an approved charter school shall make a written report to the  
28 Board.<sup>3</sup> The annual report shall include:

- 1 1. A report on the progress of the charter school in achieving the goals outlined in the charter  
2 school agreement;
- 3
- 4 2. A financial statement disclosing the financial health of the charter school, including the costs of  
5 the administration, instruction, and other spending categories of the charter school; and  
6
- 7 3. A detailed accounting, including the amounts and sources, of all funds received by the charter  
8 school, other than the funds received per state law.<sup>4</sup>

9 This reporting requirement shall begin in the year after the year in which the charter school begins  
10 operation.

11 Multiple charter schools overseen by a single governing board shall report their performance as  
12 separate, individual charter schools. Each charter school shall be independently accountable for its  
13 performance.

14 Each charter school governing body shall submit an annual audit of all accounts and records, to include  
15 internal school activity and cafeteria funds, to the Board as soon as practical after June 30<sup>th</sup>.<sup>5</sup>

#### 16 **AUTHORIZER REPORTING AND REVIEW**

17 By December 1<sup>st</sup>, the Board shall report to the Department of Education detailing the authorizer fees  
18 collected in the previous school year and the authorizing obligations fulfilled using the fee.<sup>6</sup> By  
19 January 1<sup>st</sup>, the Board shall submit an annual authorizer report to the Department of Education and the  
20 State Board of Education.<sup>7</sup> The Director of Schools shall prepare the reports and provide the  
21 information to the Board prior to submission.

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#### Legal References

1. TCA 49-13-111(d); State Board of Education Policy 6.111
2. TCA 49-13-120; Tennessee Public Charter School Commission Policy 3.300
3. TCA 49-13-120(a), (b)
4. TCA 49-13-112(a), (f)
5. TCA 49-13-127
6. TCA 49-13-128(f)
7. TCA 49-13-120(c)

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Charter School Intervention</b> | Descriptor Code:<br><b>1.904</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>1.904</b>        | Adoption Date:<br><b>08/27/19</b> |

## 1 *General*<sup>1</sup>

2 The Board shall develop a clear plan for monitoring charter schools that shall be set forth in the charter  
3 agreement. If the Board identifies a deficiency in charter school operations, the Director of  
4 Schools/designee shall communicate the problem to the charter school. Any intervention shall be  
5 proportionate to the identified problem and adhere to the provisions of the charter agreement.

## 6 **INTERVENTION**<sup>1</sup>

7 The Director of Schools/designee shall give the charter school timely notice of any charter agreement  
8 violations or performance deficiencies requiring intervention. Notices shall state the:

- 9 1. Deficiency;
- 10
- 11 2. Applicable regulatory, performance, or contractual provision(s) not achieved;
- 12
- 13 3. Expected remedy; and
- 14
- 15 4. Timeframe by which the Board expects the deficiency to be remedied or a corrective action  
16 plan to be submitted.

17 The Director of Schools shall provide charter schools with reasonable time and opportunity to remedy  
18 the deficiency or to submit a corrective action plan.

## 19 **REMEDIES**<sup>1</sup>

20 Charter schools shall be responsible for notifying the Board:

- 21 1. When a deficiency has been remedied;
- 22
- 23 2. If the charter school requires an extension of time to remedy a deficiency; or
- 24
- 25 3. If the charter school requests a modification to its corrective action plan.

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Legal References

1. State Board of Education Policy 6.111

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Charter School Renewal</b> | Descriptor Code:<br><b>1.905</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>1.905</b>        | Adoption Date:<br><b>08/27/19</b> |

## 1 CUMULATIVE PERFORMANCE REPORT

2 Three (3) months prior to the date on which a charter school is required to submit a renewal  
3 application, the Director of Schools/designee shall submit a performance report to the charter school.<sup>1</sup>

## 4 APPLICATION AND EVALUATION

5 No later than April 1<sup>st</sup> of the year prior to the year in which the charter school agreement expires, the  
6 governing body of a charter school shall submit a renewal application to the Board.<sup>1</sup>

7 The Director of Schools/designee shall conduct a renewal evaluation site visit to each charter school  
8 that submits a charter school renewal application.<sup>1</sup>

9 The Board will make renewal decisions by February 1<sup>st</sup> in the year the charter school agreement  
10 expires.

## 11 RENEWAL CRITERIA

12 The Board shall make its renewal decision based on the renewal application, annual progress reports,  
13 and renewal performance report.

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### Legal References

1. TCA 49-13-120; State Board of Education Policy 6.111; TCA 49-13-121

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Charter School Revocation</b> | Descriptor Code:<br><b>1.906</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>1.906</b>        | Adoption Date:<br><b>08/27/19</b> |

## 1 *General*

2 The Board shall revoke a charter school agreement if the charter school:<sup>1</sup>

- 3 1. Failed to meet the minimum performance requirements set forth in the charter school  
4 agreement;
- 5 2. Committed a material violation of any of the conditions, standards, or procedures set forth in  
6 the charter school agreement;
- 7 3. Failed to meet generally accepted standards of fiscal management; or
- 8 4. Performed any of the acts that are conditions for non-approval of charter schools under state  
9 law.  
10  
11  
12

## 13 **NOTICE**

14 The Director of Schools/designee shall notify the charter school of the Board's intent to revoke the  
15 charter school agreement in writing at least thirty (30) days prior to the revocation.<sup>2</sup>

16 Within ten (10) days of the Board voting to renew, not renew, or revoke a charter school agreement,  
17 the Director of Schools/designee shall report the Board's decision to the Department of Education. The  
18 Director of Schools/designee shall also provide a copy of the Board's resolution setting forth the  
19 decision and the reasons for the decisions.<sup>3</sup>

## 20 **REVOCAION DUE TO PRIORITY STATUS**

21 The Board may revoke a charter school agreement if the charter school is identified as a priority school  
22 under state law. Revocation shall take effect immediately following the close of the school year in  
23 which the charter school is identified as a priority school.<sup>4</sup>

24 The Board shall revoke a charter school agreement if the charter school is identified as a priority  
25 school for two consecutive cycles (beginning in 2017). Revocation shall occur immediately after the  
26 close of the school year in which the charter school is identified as a priority school for the second  
27 consecutive cycle.

## 1 PROCEDURES FOR CLOSURE

- 2 The Director of Schools shall develop administrative procedures regarding charter school closures
- 3 prior to the Board denying renewal or revoking a charter school agreement.<sup>5</sup>

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### Legal References

1. TCA 49-13-122(b); State Board of Education Policy 6.111
2. TCA 49-13-122(c)
3. TCA 49-13-122(e)
4. TCA 49-13-122(a); ~~State Board of Education Policy 6.110~~
5. TCA 49-13-130

# Greeneville City Board of Education

|  |   |                                   |                                   |
|--|---|-----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><br><b>Credit Cards</b> | Descriptor Code:<br><b>2.8051</b> | Revision Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>2.8051</b>        | Adoption Date:<br><b>07/25/19</b> |

1 District credit cards shall be maintained by the office of the Chief Financial Officer through procedures  
2 developed and maintained in the District office for the purchase of appropriate goods and services for  
3 District or school related purposes only.<sup>1</sup> All employees who are issued a Greeneville City Schools  
4 credit card will keep the credit card in a secure location at all times, and the account number will  
5 remain confidential.

6 District employees who are assigned credit cards shall review and approve card transactions monthly  
7 before payment is issued by the Finance Department ~~or School Bookkeeper.~~ ~~and~~ Any transactions  
8 which are not approved ~~for payment by the Finance Department or Principal~~ will be reimbursed to the  
9 District or school within ten (10) days of notification to the employee. In addition, purchases over \$100  
10 for which an approved purchase order is not obtained will be reimbursed to the District ~~or school~~  
11 within ten (10) days of notification. ~~by District or school finance staff.~~

12 It is preferable to be invoiced by vendors when possible and practical rather than to utilize ~~the District~~  
13 credit cards for purchases.

14 Card users shall be held accountable for appropriate use of credit cards. Unauthorized use of a credit  
15 card shall be grounds for disciplinary action, including termination of employment. Cash advances  
16 using ~~District~~ credit cards are prohibited.

17 Any employee that purchases items with a credit card must follow the procedures outlined below:

- 18 • Original receipts for each purchase must be submitted within three working days of purchase or  
19 three working days of an employee's return from business travel;  
20
- 21 • If the credit card is used to pay for a conference or training, a copy of the registration form  
22 must be turned in;  
23
- 24 • The purchaser or designee must check off on purchases and the physical inventory that is  
25 purchased and verify all items purchased with the credit card have been received ~~in District.~~  
26
- 27 • All purchases must be District or school related purchases; and  
28
- 29 • If there is any incurred finance or late charges, the responsibility will belong to the person or  
30 program associated with said charges.  
31
- 32 • Under no circumstances will the credit card be used to make personal purchases.

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Legal References

1. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8; Section 4-13 through 4-15

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Cross References

Executive Committee 1.301  
Purchasing 2.805  
Purchase Orders and Contracts 2.808

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Vendor Relations</b> | Descriptor Code:<br><b>2.809</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>2.809</b>        | Adoption Date:<br><b>06/27/19</b> |

## 1 *General*

2 Each order will be placed on the basis of quality, price, and delivery. Past service will be a factor if all  
3 other considerations are equal.

4 No person officially connected with or employed by the school system will be an agent for or have any  
5 financial compensation or reward of any kind from any vendor for the sale of supplies, materials,  
6 equipment, or service.<sup>1</sup>

## 7 *Individual Schools*<sup>2</sup>

8 Schools shall execute a written agreement with vendors for all fundraisers. The agreement shall include,  
9 but not be limited to, the following information:

- 10 1. The division of profits that result from the activity;
- 11 2. Payment of sales tax;
- 12 3. Delivery date(s);
- 13 4. Package prices or other charges; and
- 14 5. Scheduled dates of service.

15 Vendors visiting separate schools must first obtain permission from the Principal and Director of  
16 Schools. Vendors' visitations to school shall not be permitted to interfere with the normal instructional  
17 and learning process.

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### Legal References

1. TCA 49-6-2003
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32

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### Cross References

Visitors to the Schools 1.501  
Advertising & Distribution of Materials in Schools 1.806  
Fundraising Activities 2.601  
Staff Gifts and Solicitations 5.605

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Payment Procedures</b> | Descriptor Code:<br><b>2.810</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>2.810</b>        | Adoption Date:<br><b>09/23/99</b> |

1 *Central Office*

2 The Director of Schools, Chief Financial Officer, or designee shall serve as the purchasing agent for the  
3 Board of Education and shall approve all claims for payment.<sup>1</sup>

4 As operating procedure, the Director of Schools, Chief Financial Officer, or designee shall present to the  
5 Board each month a Statement of Revenues, Expenditures; a Local Revenue Collections and Analysis  
6 Report; and a report of Basic Education Payment (BEP) collections.<sup>2</sup>

7 *Individual Schools*

8 Schools may obligate themselves for the purchase of equipment, supplies, or services, provided  
9 payments are completed or **accounted for via accrued** ~~ed~~ **al(s)** by June 30<sup>th</sup> of the current school year or a  
10 plan for future payments has been made by the Principal and approved by the Director of Schools and  
11 Chief Financial Officer.

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Legal References

1. TCA 49-2-206(b)(3)
2. TCA 49-2-206(b)(5)

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Cross Reference

Executive Committee 1.301

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Special Use of School Vehicles</b> | Descriptor Code:<br><b>3.402</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>3.402</b>        | Adoption Date:<br><b>02/28/13</b> |

## 1 **SCHOOL BUSES**

2 All policies and procedures regarding student and driver conduct shall apply to all extracurricular trips.

3 System-owned buses may be used by athletic teams and other school groups, provided such trips are  
4 recommended by the Principal.

5 The Principal shall make all transportation arrangements with the Transportation Supervisor.

6 Only qualified bus drivers may drive school buses for extracurricular trips.

## 7 **BOARD-OWNED VEHICLES**

8 The Director of Schools shall recommend for Board approval a list of vehicles to be assigned to positions  
9 requiring full-time use. Such use shall be restricted to commuting to and from job-related sites and must  
10 comply with IRS requirements, including implications for reporting taxable income.

11 Employees assigned full-time use of vehicles shall be on call twenty-four (24) hours a day to perform  
12 services required by their job responsibilities. The use of these vehicles for personal use is prohibited.

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### Cross References

Extracurricular Activities 4.300  
Interscholastic Athletics 4.301  
Field Trips and Excursions 4.302

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Private Vehicles</b> | Descriptor Code:<br><b>3.404</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>3.404</b>        | Adoption Date:<br><b>12/13/18</b> |

1 The Board recognizes that certain employees may need to use their private vehicles for school purposes.

2 The Board also recognizes that students enrolled in certain classes (e.g. yearbook, school newspaper)  
3 may occasionally need to use their personal vehicles during the school day to conduct school-related  
4 business.

5 The Board also recognizes that in emergency situations and/or special circumstances parents and other  
6 individuals may volunteer to transport students in their private vehicles for school purposes. Volunteer  
7 drivers who use a private vehicle must provide proof of vehicle liability insurance coverage in the form  
8 of an insurance certificate in the following amounts: *Per Person Bodily Injury* \$100,000; *Per Accident*  
9 *Bodily Injury* \$300,00; *Per Accident Physical Damage* \$100,000; or *Combined Single Limit* \$300,000.<sup>1,2</sup>

10 All rules pertaining to employees will apply to non-employees.

11 With the use of private vehicles, the following policies shall be observed:

- 12 1. To use a private vehicle for school purposes, the driver must have permission from an appropriate  
13 school representative, (central office or school administrator, athletic director, or head coach)  
14 and provide proof of ~~their his/her~~ valid driver's license and liability insurance coverage; and  
15
- 16 2. The Board carries insurance; however, the driver of any vehicle used for school purposes cannot  
17 be relieved of his/her personal liability.

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## Legal References

1. TRR/MS 0520-1-5-.02(1)
2. TCA 29-20-403(b)(3); OP Tenn. Atty. Gen. 04-136  
(August 24, 2004)

# Greeneville City Board of Education

|  |  |                                  |                                  |
|--|--|----------------------------------|----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Food Service Management</b> | Descriptor Code:<br><b>3.500</b> | Reviewed Date<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>3.500</b>        | Issued:<br><b>06/28/18</b>       |

1 The School Nutrition Program shall be operated on a nonprofit basis and shall comply with all rules  
2 and regulations pertaining to nutrition, health, sanitation, internal accounting procedures, and service  
3 of food; and will meet all state, federal and local requirements necessary for participation.<sup>1</sup>

4 The system's Food Service Supervisor will oversee the program. All products and services necessary  
5 for the operation of the School Nutrition Department shall be procured using a procurement plan which  
6 must comply with federal and state purchasing procedures.

7 **The** School Nutrition Program may include the following programs: National School Lunch Program,  
8 Fresh Fruit and Vegetable Program, School Breakfast Program, Seamless Summer Option, and  
9 Afterschool Snack Program. Meals and snacks that are offered shall meet the federal requirements for  
10 reimbursement as defined by federal regulations.<sup>2</sup>

11 As required for participation in the School Nutrition Programs, the Board agrees to the following:

- 12 1. Meals must be made available to all students in attendance; and
- 13 2. Free and reduced-price meals/snacks must be made available to students who are determined  
14 eligible for these benefits.

15 Students who participate in no-cost or reduced-cost meals will not be distinguished in any way from  
16 other students during food service.

17 Students will be permitted to bring their lunches from home and to purchase allowable beverages and  
18 a la carte items at school.

19 Procedures for implementing guidelines established by the State Department of Education School  
20 Nutrition Program are on file in the District Food Service Procedures Manual.

## 21 ***Students Requesting Modified Meals***

22 The School Nutrition Program shall make reasonable modifications to accommodate children with  
23 disabilities. These modifications will be made on a case-by-case basis when supported by a written  
24 statement from a licensed healthcare professional who is authorized to write prescriptions under state  
25 law.

26 The Director of Schools/**designee** shall develop procedures for notifying parent(s)/guardian(s) of the  
27 process for requesting meal modifications and arrange for an impartial hearing process to resolve  
28 grievances related to requests for modifications based on a disability.

1 ***Competitive Foods***

2 The sale of competitive foods must comply with all local procedures, but at a minimum, must be as  
3 stringent as the current state and federal regulations concerning competitive foods.<sup>3</sup>

4 ***Charging Meals***

5 In the event a student does not have adequate funds to purchase a meal, **they he/she** will be allowed to  
6 charge the meal.

7 The Director of Schools/**designee** shall ensure that this policy is provided in writing to all households  
8 at the start of each school year and to households that transfer to the **District school** during the school  
9 year.

10 ***Collection of Unpaid Meal Charges***

11 The District shall make reasonable efforts to collect debts resulting from unpaid meal charges prior to  
12 the end of the school year. Uncollected charges from the previous fiscal year shall be considered  
13 delinquent debt. The Director of Schools/**designee** shall establish reasonable methods and a timeframe  
14 for collection of delinquent debt. Any use of third parties to collect delinquent debt must be approved  
15 by the Board. Upon recommendation of the Director of Schools, the Board may classify delinquent  
16 debt as bad debt, which shall be considered uncollectable and categorized as an operating loss.<sup>4</sup>

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Legal References

1. TCA 49-6-2302, 2303; TRR/MS 0520-01-06-.04
2. 7 CFR § 210.10-.13
3. 7 CFR § 210.11
4. 2 CFR § 200.426

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Cross References

Investment Earnings 2.402  
Deposit of Funds 2.500  
Financial Reports and Records 2.701

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Graduation Requirements</b> | Descriptor Code:<br><b>4.605</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>4.605</b>        | Adoption Date:<br><b>06/28/18</b> |

## 1 *Graduation Requirements*

2 The program of studies shall include areas required by the State Board of Education.

3 Before high school graduation, every student shall:<sup>1</sup>

- 4 1. Achieve the specified twenty-two (22) units of credit;
- 5 2. Take the required end-of-course exams;
- 6 3. Have satisfactory records of attendance and conduct;
- 7 4. Take the ACT or SAT prior to graduation;<sup>2</sup> and
- 8 5. Pass a United States civics test.<sup>3</sup>

9 Students achieving the minimum number of credits will be awarded a state diploma. In order to receive  
10 a GHS diploma, students must earn twenty-eight (28) credits. These criteria also apply to all early  
11 graduates other than Move on When Ready graduates.

12 TN Diploma Project mandates that each student have an elective focus of three (3) credits. The state  
13 and local board of education approved focus areas for Greeneville City Schools are: STEM,  
14 Communications/Commerce, Fine Arts, AP/Dual Enrollment, Humanities, and Career and Technical  
15 (CTE). Students completing a CTE elective focus must complete three units in the same CTE program  
16 area or state approved program of study. Students will be allowed one (1) PE/Weightlifting credit per  
17 year (including the required PE/Wellness credit) with an additional one-half (1/2) credit allowed  
18 during the sophomore and junior years.

## 19 **SPECIAL EDUCATION STUDENTS**<sup>4</sup>

20 Special education students who earn the prescribed twenty-two (22) credit minimum shall be awarded a  
21 regular high school diploma.

22 Students who have received ~~a special education diploma or an occupational diploma~~ [the below diplomas](#)  
23 shall continue to make progress towards a regular high school diploma until the end of the school year  
24 in which they turn twenty-two (22) years old.

## 25 *Special Education Diploma*

26 A special education diploma shall be awarded to students who have not met the requirements for a regular  
27 high school diploma but have:<sup>5</sup>

- 28 1. Completed four (4) years of high school;
- 29 2. Made satisfactory progress on their IEP; and

1           3. Maintained satisfactory records of attendance and conduct.

## 2    *Occupational Diploma*

3    Special education students who do not meet the requirements for a regular high school diploma may be  
4    awarded an occupational diploma if the student has:<sup>1,4</sup>

- 5           1. Completed at least four (4) years of high school;
- 6           2. Made satisfactory progress on their IEP;
- 7           3. Maintained satisfactory records of attendance and conduct;
- 8           4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment  
9           (SKEMA); and
- 10          5. Has two (2) years of paid or non-paid work experience.

11   The decision to attain an occupational diploma shall be made at the conclusion of the student's 10<sup>th</sup> grade  
12   year or two (2) academic years prior to the expected graduation date.

## 13   *Alternate Academic Diploma*

14   Special education students who do not meet the requirements for a regular high school diploma may be  
15   awarded an alternate academic diploma if the student has:<sup>4</sup>

- 16          1. Completed at least four (4) years of high school;
- 17          2. Participated in the high school alternate assessments;
- 18          3. Earned the prescribed twenty-two (22) credit minimum;
- 19          4. Made satisfactory progress on their IEP;
- 20          5. Maintained satisfactory records of attendance and conduct; and
- 21          6. Completed a transition assessment that measures postsecondary education and training,  
22          employment, independent living, and community involvement.

## 23   **STUDENT LOAD**

24   All full-time students in grades 9-12 shall be enrolled each semester in subjects that produce a minimum  
25   of five (5) units of credit for graduation per year. Students with hardships and gifted students may appeal  
26   this requirement to the Director of Schools and then to the Board.<sup>6</sup>

## 27   **EARLY GRADUATION**<sup>7</sup>

### 28    *Move on When Ready*

29   High school students shall be permitted to complete an early graduation program. Students intending to  
30   graduate early shall inform the school principal of this intent prior to the beginning of 9<sup>th</sup> grade or as  
31   soon thereafter as the intent is known.

32   In order to graduate early, students ~~must~~shall meet the following requirements:

- 33          1. Earn the required seventeen (17) credits;
- 34          2. Achieve a benchmark score for each required end-of-course exam;

- 1 3. Attain a cumulative GPA of at least 3.2 on a 4.0 scale;
- 2 4. Meet the minimum ACT or SAT benchmark score;
- 3 5. Obtain a qualifying benchmark score on a world language proficiency assessment; and
- 4 6. Complete at least two (2) types of the following courses:
  - 5 a. AP;
  - 6 b. IB;
  - 7 c. Dual enrollment; or
  - 8 d. Dual credit.

9 The Director of Schools shall develop administrative procedures to ensure that the early graduation  
10 program is conducted in accordance with state law.

### 11 **FOREIGN EXCHANGE STUDENTS**

12 Foreign exchange students may participate in graduation exercises and will receive a certificate of  
13 attendance from Greeneville City Schools.

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#### Legal References

1. TCA 49-6-6001; State Board of Education Policy 2.103;  
TRR/MS 0520-01-03-.06
2. TCA 49-6-6001(b); State Board of Education Policy 2.103
3. TCA 49-6-408; State Board of Education Policy 2.103
4. TRR/MS 0520-01-03-.06; State Board of Education Policy  
2.103
5. TCA 49-6-6005; State Board of Education Policy 2.103
6. TRR/MS 0520-01-03-.06
7. TCA 49-6-8103; State Board of Education Policy 2.103;  
[Public Acts of 2021, Chapter No. 493](#)

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#### Cross References

[Basic Curriculum Program Class Size Ratios](#) 4.201  
Alternative Credit Options 4.209

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Transcript Alterations</b> | Descriptor Code:<br><b>4.608</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>4.608</b>        | Adoption Date:<br><b>12/13/18</b> |

- 1 Any student transcript alteration shall be supported by documentation.<sup>1</sup> This documentation shall include
- 2 the reason for the transcript alteration and evidence that the student earned the grade reflected in the
- 3 altered transcript.
- 4 Greeneville City Schools shall not retaliate against an employee who brings unauthorized transcript
- 5 alterations to the attention of school officials.<sup>1</sup>
- 6 The Director of Schools shall develop procedures to implement this policy.

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#### Legal References

1. TCA 49-50-1101

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#### Cross References

Grading System 4.600

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Maintaining Test and Data Security</b> | Descriptor Code:<br><b>4.701</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>4.701</b>        | Adoption Date:<br><b>07/22/03</b> |

## 1 *General*

2 Security procedures shall adhere to guidelines issued by the State Department of Education.<sup>1</sup>

## 3 **TESTING SECURITY**

4 ~~Annually,~~ The Director of Schools shall designate a system testing coordinator who shall be responsible  
5 for administering, monitoring, and maintaining security of all tests to be administered within the school  
6 district. The principal of each school shall serve as or designate a building testing coordinator who shall  
7 be responsible for the administering, monitoring, and maintaining security of all tests given in  
8 ~~his/her~~ their school.

9 Any employee found to have not followed security guidelines shall be placed on immediate suspension,  
10 and such actions shall be grounds for dismissal. Such actions shall be grounds for revocation of state  
11 license.<sup>2</sup> The Director of Schools/designee shall report a breach of security to the State Department of  
12 Education within twenty-four (24) hours of such events. In any class, grade, and/or school where a  
13 security breach is strongly suspected or verified, central office staff shall be present during subsequent  
14 tests for a period of two (2) years.

## 15 **DATA SECURITY**

16 Embargoed data may be shared with personnel as determined by the Director of Schools as set forth in  
17 procedure. Personnel shall not share embargoed data with external parties.<sup>3</sup>

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### Legal References

1. TRR/MS 0520-01-03-.03(11)(f)
2. TCA 49-1-607
3. State Board of Education Policy 2.600

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Student Equal Access<br/>(Limited Public Forum)</b> | Descriptor Code:<br><b>4.802</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>4.802</b>        | Adoption Date:<br><b>07/24/14</b> |

## 1 STUDENT MEETINGS

2 Schools may allow students to form clubs or groups that meet before, during, and/or after the school day.  
3 Requests to form such clubs or groups shall not be denied based upon the religious nature or beliefs of  
4 proposed club or group. If permitted, school administrators shall ensure that all clubs and groups have  
5 the same abilities to access facilities and advertise their meetings.<sup>1</sup>

6 No funds shall be expended by the school for any such meeting beyond the incidental costs associated  
7 with providing meeting space. Groups meeting under this policy may be required to pay a reasonable fee  
8 for compensating school personnel in the supervision of the activity.

9 No student may be compelled to attend or participate in a meeting under this policy.

10 A student or a group of students who wish to conduct a meeting under this policy shall submit a request  
11 with the principal at least three (3) days prior to the proposed date.

12 The principal shall approve the meeting if ~~he/she~~they determines that:<sup>1</sup>

- 13 1. The meeting is voluntary and student-initiated;
- 14 2. There is no sponsorship of the meeting or its content by the school or its employees, or the Board;
- 15 3. The meeting shall not materially and substantially interfere with the orderly conduct of the  
16 school's educational activities or conflict with other previously scheduled meetings;
- 17 4. Employees of the district are to be present in a non-participatory monitoring capacity; however,  
18 no employee shall be required to attend in this capacity if the content of the meeting is contrary  
19 to the beliefs of the employee; and
- 20 5. Non-school persons shall not direct, control or regularly attend.

21 A student shall be permitted to voluntarily:<sup>2</sup>

- 22 1. Pray in a school, vocally or silently, alone, or with other students to the same extent and under  
23 the same circumstances as a student is permitted to vocally or silently reflect, meditate, or speak  
24 on non-religious matters alone or with other students in such school;  
25
- 26 2. Express religious viewpoints in school to the same extent and under the same circumstances as  
27 a student is permitted to express viewpoints on non-religious topics or subjects in such school;  
28

- 1        3. Speak to and attempt to share religious viewpoints with other students in school to the same
- 2        extent and under the same circumstances as a student is permitted to speak to and attempt to share
- 3        non-religious viewpoints with other students, and
- 4
- 5        4. Possess or distribute religious literature in school, subject to reasonable time, place, and manner
- 6        restrictions, to the same extent and under the same circumstances as a student is permitted to
- 7        possess or distribute literature on non-religious topics or subjects in such school.

8        **SCHOOL SPONSORED EVENTS<sup>3</sup>**

9        If the Board or a school principal authorizes an event at which a student is to speak, a limited public  
10 forum shall be established for such student speaker. The appropriate administrators shall ensure that:

- 11        1. The forum is provided in a manner that does not discriminate against a student’s voluntary
- 12        expression of a religious viewpoint, if any, on an otherwise permissible subject;
- 13
- 14        2. There is an appropriate method of selecting student speakers which is based on neutral criteria;
- 15        and
- 16        3. Student speakers do not engage in speech that is obscene, vulgar, offensively lewd, indecent,
- 17        or promotes illegal drug use.

18        To the extent possible and practical and prior to events in which students will speak, notice shall be  
19 provided orally and/or in writing that the student’s speech does not reflect the endorsement, sponsorship,  
20 position, or expression of the Board or the school district and its employees.

21        Notice of this policy shall be provided in student handbooks and staff handbooks.

\_\_\_\_\_  
Legal References

- 1. 20 USCA § 4071; *Bd. Of Educ. v. Mergens ex rel. Mergens*, 496 U.S. 226 (1990); TCA 49-6-1805
- 2. TCA 49-6-2904(b)
- 3. TCA 49-6-1803

\_\_\_\_\_  
Cross References

- Recognition of Religious Beliefs, Customs & Holidays 4.803
- Prayer and Period of Silence 4.805

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Prayer and Period of Silence</b> | Descriptor Code:<br><b>4.805</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>4.805</b>        | Issued Date:<br><b>01/24/19</b>   |

- 1 There shall be no school-sponsored or school-directed public prayer at any school-sponsored or school
- 2 directed activity,<sup>1</sup> but a period of silence shall be observed.<sup>2</sup>
- 3 The teacher of the first class of each day shall call the students to order to observe a moment of silence.
- 4 No other action shall be taken by a teacher other than to maintain silence during this time.

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#### Legal References

1. *Lee v. Weisman*, 505 U.S. 577 (1992)
2. TCA 49-6-1004

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#### Cross References

Student Equal Access 4.802

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Family and Medical Leave</b> | Descriptor Code:<br><b>5.305</b> | Revision Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>5.305</b>        | Adoption Date:<br><b>08/28/18</b> |

## 1 ELIGIBILITY

2 Anyone who has been employed for at least twelve (12) months by the school district and anyone who  
3 has at least 1,250 hours of service (hours used for leave, even FMLA leave, shall not be credited for  
4 service for purposes of FMLA eligibility<sup>1</sup>) during the previous twelve (12) month period shall be eligible  
5 to use FMLA leave.<sup>2</sup> For the purposes of calculating FMLA leave, Greeneville City Schools uses a  
6 rolling 12-month period measured backward from the date an employee uses any FMLA leave.

## 7 GENERAL PRINCIPLES

8 An eligible employee shall be granted, upon request, up to twelve (12) weeks unpaid leave during a fixed  
9 calendar year for the following reasons:

- 10 1. The birth of a child;
- 11
- 12 2. The placement of a child with the employee for adoption or foster care;
- 13
- 14 3. A serious health condition of the employee that makes the employee unable to perform the  
15 essential functions of **his/her their** job position;
- 16
- 17 4. The care of a spouse, child, or parent of the employee who has a serious health condition; and
- 18
- 19 5. Any qualifying circumstances arising out of the fact that a spouse, child, or parent of the  
20 employee is on covered active duty or has been notified of an impending call or order to  
21 covered active duty in the Armed Forces.

22 Granting of leave under this policy shall be subject to, and in accordance with, the provisions of  
23 applicable federal and state laws. An employee may substitute accrued paid leave for unpaid time. Use  
24 of accrued paid leave shall run concurrently with and be counted toward the employee's total period of  
25 FMLA leave.

## 26 MATERNITY/PATERNITY LEAVE

- 27 1. *Relationship between FMLA leave and Tennessee Maternity Leave Act*- FMLA leave shall run  
28 concurrently with leave provided under the Tennessee Maternity Act, which affords eligible  
29 employees leave for a period not to exceed four (4) months for the adoption, pregnancy,  
30 childbirth, and nursing of a newborn child.<sup>3</sup>
- 31

1           2. *Teachers' Leave*- In accordance with state law, any teacher who goes on maternity or paternity  
2 leave shall be allowed to use all or a portion of the teacher's accumulated sick or annual leave for  
3 maternity leave purposes. In order to be eligible to use sick leave, written request of the teacher  
4 accompanied by a statement from the teacher's physician verifying pregnancy shall be submitted.  
5 Upon verification by a written statement from an adoption agency or other entity handling an  
6 adoption, a teacher may also be allowed to use accumulated leave for adoption of a child. If both  
7 adoptive parents are teachers employed by the district, however, only one (1) parent is entitled  
8 to use such leave.<sup>4</sup>

9           Spouses who are both eligible employees of the school district are limited to a combined total of  
10 twelve (12) workweeks of FMLA leave in a single twelve (12) month period if the leave is taken  
11 for the birth and care of a newborn child, for the placement of a child for adoption or foster care,  
12 or to care for a parent who has a serious health condition. Under certain circumstances, spouses  
13 who share leave for the birth or adoption of a child may be eligible for limited amounts of  
14 additional leave for other qualifying FMLA reasons.<sup>5</sup>

## 15 **LEAVE FOR A SERIOUS HEALTH CONDITION<sup>6</sup>**

16 Eligible employees, upon request, shall be granted up to twelve (12) weeks of unpaid leave when **he/she**  
17 **is they are** unable to work because of a serious health condition or to care for an immediate family  
18 member with a serious health condition. Granting of such leave shall be subject to the provisions of  
19 applicable federal and state laws. Employees shall contact Human Resources to determine if the reason  
20 for leave qualifies as FMLA leave. If the leave is foreseeable, the employee shall give thirty (30) days'  
21 notice. If the leave is not foreseeable, the employee shall notify Human Resources as soon as practicable,  
22 generally, either the same or next business day.

## 23 **LEAVE FOR MILITARY FAMILY MEMBERS**

24           1. *Qualifying Exigency Leave<sup>7</sup>* - Eligible employees are entitled to up to twelve (12) workweeks  
25 of leave because of any "qualifying exigency" arising out of the fact that the spouse, son,  
26 daughter, or parent of the employee, as defined under the FMLA, is on active duty, or has been  
27 notified of an impending call to active duty, or has been notified of an impended call to active  
28 duty status in the Armed Forces. Qualifying exigencies may include:

- 29           a. Issues arising from the service member's short notice deployment;
- 30           b. Military events and related activities (e.g. official ceremonies, support programs);
- 31           c. Making or updating financial and legal arrangements;
- 32           d. Attending counseling;
- 33           e. Taking up to fifteen (15) days leave to spend time with a covered service member who  
34 is on short-term rest and recuperation leave during deployment; or
- 35           f. Attending post-deployment activities.
- 36
- 37

38           2. *Military Caregiver Leave<sup>8</sup>* - An eligible employee who is the spouse, son, daughter, parent, or  
39 next of kin of a covered service member or covered veteran with a serious injury or illness is  
40 entitled to up to twenty-six (26) workweeks of leave in a "single twelve (12) month period." A  
41 covered service member is a current member of the Armed Forces, including a member of the  
42 National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is

1 otherwise in out-patient status, or is otherwise on the temporary disability retired list for a serious  
2 injury or illness.

3 A covered veteran is an individual who was a member of the Armed Forces at any time during  
4 the period of five (5) years preceding the date of the medical treatment, recuperation, or therapy  
5 that has a serious injury or illness who is currently receiving medical treatment, recuperation, or  
6 therapy. The calculation of this five (5) year period shall not include the interval of October 28,  
7 2009 through March 8, 2013.

8 The “single twelve (12) month period” for military caregiver leave begins on the first day the  
9 employee takes leave for this reason and ends twelve (12) months later. An eligible employee is  
10 limited to a combined total of twenty-six (26) workweeks of leave to provide care for a covered  
11 service member. The maximum of twenty-six (26) workweeks may include no more than twelve  
12 (12) workweeks of leave that is taken for the birth and care of a newborn child, for the placement  
13 of a child for adoption or foster care, for care of a parent who has a serious health condition, or  
14 for the employee's own serious health condition.

## 15 **INTERMITTENT LEAVE**<sup>9</sup>

16 Eligible employees may take FMLA leave intermittently when medically necessary to care for a  
17 seriously ill family member, because of the employee's own serious health condition, or for the care for  
18 a newborn, a newly adopted child, or a newly placed foster care child. When a licensed an employee  
19 requests foreseeable leave for planned medical treatment and the employee would be on leave for greater  
20 than twenty percent (20%) of the total number of working days in the period during which the leave  
21 would extend, the school district may require that such employee elect either to take the leave for periods  
22 of a particular duration, not to exceed the duration of the planned medical treatment, or to transfer  
23 temporarily to an available alternative position offered by the school district for which the employee is  
24 qualified and that has equivalent pay and benefits and better accommodates recurring periods of leave.

## 25 **RESTRICTIONS**

### 1. Notice Requirements

- 26 a. *Employee Notice*<sup>10</sup>- For foreseeable leave, the employee shall provide the Director of  
27 Schools with at least thirty (30) days written notice before the beginning of the anticipated  
28 leave.  
29
- 30 b. *District Notice*- Once it has been established that the leave requested qualifies for  
31 FMLA, the Director of Schools/designee shall notify the employee within three (3)  
32 business days (absent extenuating circumstances) that any leave taken pursuant to state  
33 leave statutes (paid vacation leave, personal leave, sick leave, or workers’  
34 compensation) shall run concurrently with FMLA leave.<sup>11</sup> The notice may be given  
35 orally or in writing. If the notice is oral, it shall be confirmed in writing, no later than  
36 the following pay day.<sup>12</sup>  
37

## 2. Certification Requirement<sup>13</sup>

- 1 a. The Director of Schools may require that a request for leave be supported by  
2 certification issued by a health care provider with the following information:  
3
  - 4 i. The date on which the serious health condition commenced;
  - 5 ii. The probable duration of the condition;
  - 6 iii. The appropriate medical facts within the knowledge of the health care provider  
7 regarding the condition; and
  - 8 iv. A statement that the eligible employee is needed to care for the son, daughter,  
9 spouse, or parent and an estimate of the amount of time that such employee is  
10 needed.
- 11 b. If there is any reason to doubt the validity of the certification provided, the Director of  
12 Schools may require, at the expense of the school district, an opinion of a second health  
13 care provider.  
14

## 3. Period Near the End of an Academic Term (Professional Employees)<sup>14</sup>

- 15 a. If leave is taken more than five (5) weeks prior to the end of the term, the Director of  
16 Schools may require the employee to continue taking leave until the end of the term if  
17 the leave is at least three (3) weeks of duration and the return of employment would  
18 occur during the three (3) week period before the end of the term.
- 19 b. If the leave is taken five (5) weeks prior to the end of the term, the Director of Schools  
20 may require the employee to continue taking leave until the end of the term if the leave  
21 is greater than two (2) weeks duration and the return to employment would occur during  
22 the two (2) week period before the end of the term.  
23  
24  
25  
26

## 27 **REQUIREMENTS OF THE BOARD**<sup>15</sup>

- 28 1. The employee shall be restored to the same position of employment or an equivalent position  
29 with no loss of benefits, pay, or other terms of employment.
- 30 2. The employee shall be kept under any group health plan for the duration of the leave.
- 31 3. The Board may recover the premium paid under the following conditions:  
32
  - 33 a. The employee fails to return from leave after the period of leave has expired; and
  - 34 b. The employee fails to return to work for a reason other than the continuation,  
35 recurrence, or onset of a serious health condition or other circumstances beyond the  
36 control of the employee.  
37

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**Legal References**

1. *Hinson v. Tecumseh Products Co.*, 2000 U.S. App. LEXIS 26778, at \*1—10 (6th Cir. Oct. 17, 2000)
2. 29 USCA § 2601, 2611—2619
3. TCA 49-5-702; TCA 4-21-408
4. TCA 49-5-710(a)(2); TCA 8-50-802(a)(4)
5. 29 CFR § 825.120(a)(3)
6. 29 CFR § 825.113
7. 29 CFR § 825.126
8. 29 CFR § 825.124; 29 CFR § 825.127
9. 29 CFR § 825.202
10. 29 CFR § 825.302-825.304
11. 29 CFR § 825.207
12. OP Tenn. Atty Gen 94-006 (Jan 13, 1994); *Plant v. Morton International, Inc.*, 212 F. 3d 929, 932 (6th Cir. 2000)
13. 29 CFR § 825.305-825.313
14. 29 CFR § 825.602
15. 29 USCA § 2614

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**Cross References**

- Sick Leave 5.302  
Long-Term Leaves of Absence 5.304

# Greeneville City Board of Education

|  |  |                                   |                                   |
|--|--|-----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Leave Taken for Adoption,<br/>Pregnancy, Childbirth, and Nursing<br/>of an Infant</b> | Descriptor Code:<br><b>5.3051</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>5.3051</b>        | Adoption Date:<br><b>10/25/18</b> |

1 An employee who has been employed for at least twelve (12) consecutive months as a full-time employee  
2 may be absent from such employment for a period not to exceed four (4) months for adoption, pregnancy,  
3 childbirth and nursing infant. With regard to adoption, the four (4) month period begins at the time that  
4 the employee receives custody of the child.<sup>1</sup>

5 An employee who gives at least three (3) months advance notice of leave and the intention to return to  
6 full-time employment after leave will be restored to the previous position or to a similar position with  
7 the same status, pay, length of service credit, wherever applicable, as of the date of the leave. An  
8 employee who is prevented from giving three (3) months advance notice because of a medical emergency  
9 which necessitates that leave begin earlier than originally anticipated shall not forfeit the rights and  
10 benefits under this Policy solely because of the failure to give three (3) months advance notice. An  
11 employee who is prevented from giving three (3) months' advance notice because ~~s/he~~ they received the  
12 notice of adoption less than three (3) months' in advance will not forfeit ~~his or her~~ their rights and benefits  
13 under this Policy solely because of the failure to give three (3) months' advance notice.

14 In accordance with state law, any teacher who goes on maternity leave shall be allowed to use all or a  
15 portion of the teacher's accumulated sick or annual leave for maternity leave purposes for a period not  
16 to exceed the employee's accumulated sick leave and annual leave balance or twelve (12) weeks,  
17 whichever is less.<sup>2</sup>

18 Otherwise, leave shall be without pay. Leave will not affect the employee's advancement, bonuses,  
19 length of service credit, benefits, plans or programs for which the employee was eligible at the beginning  
20 date of the leave and any other benefits or rights of employment. If the employee's position is so unique  
21 that the school system cannot, after reasonable efforts, fill that position temporarily, then the school  
22 system may refuse to reinstate the employee at the end of such leave.

23 A teacher may use up to thirty (30) days of accumulated sick leave for the adoption of a child. If both  
24 adoptive parents are teachers, only one parent may request leave.<sup>2</sup>

25 The purpose of this policy is to provide time off for adoption, pregnancy, childbirth and nursing of the  
26 infant. Therefore, if an employee has utilized the period of leave to actively pursue other employment

1 opportunities, or if the employee has worked part-time or full-time for another employer during the  
2 period of leave, then the employee will not be reinstated at the end of the leave. If the employee cannot  
3 be reinstated at the end of such leave because the employee's position cannot be filled temporarily or  
4 because ~~he~~ the employee has used such leave to pursue employment opportunities or to work for another  
5 employer, the school system will notify the employee.

6 Family and Medical leave will run concurrently with leave provided under this Policy for adoption,  
7 pregnancy, childbirth, and infant nursing.

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Legal References

1. TCA 49-5-702; TCA 4-21-408
2. TCA 49-5-710(a)(2); TCA 8-50-802(a)(4)

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Cross References

Sick Leave 5.302  
Family and Medical Leave 5.305

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Military Leave</b> | Descriptor Code:<br><b>5.306</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>5.306</b>        | Adoption Date:<br><b>05/22/08</b> |

1 Employees who are members of any reserve component of the Armed Forces of the United States shall  
2 be granted leave of absence for all periods of military service during which they are engaged in the  
3 performance of duty or training in the service of the state or the United States.<sup>1</sup> Reservists who anticipate  
4 military duty during the school year must give written notice to the Director of Schools, within thirty  
5 (30) days of the beginning of the school year, of the dates of the anticipated duty. While performing such  
6 duty or training, the employee shall be paid ~~his/her~~ **their** regular salary up to a maximum of twenty (20)  
7 working days in any one (1) calendar year, plus such additional days as may result from any call to active  
8 state duty.<sup>2</sup> An employee called to active duty by the governor to enforce the laws of the state shall be  
9 paid ~~his/her~~ **their** regular salary for such time as ~~he/she is~~ **they are** engaged in the performance of ~~his/her~~  
10 **their** duty, and any time spent in active state duty shall not count against the twenty (20) day period of  
11 leave allowed for military service.<sup>3</sup> After the twenty (20) working days of full compensation, any  
12 educator who is a member of any reserve component of the armed forces of the United States, including  
13 members of the Tennessee Army and Air National Guard, is authorized, but not required, to use any  
14 accumulated sick leave in lieu of annual leave for the purposes of not having to take leave without pay  
15 when called into active duty.

16 Request for leaves and extension of leaves shall conform to state law and board policy governing all  
17 leaves of absence. Failure to comply with applicable laws and policies shall constitute grounds for  
18 dismissal.

19 The employee shall supply a copy of the orders for duty, including the dates of departure and return it to  
20 the Director of Schools prior to, or simultaneous with, requesting leave.

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#### Legal References

1. 38 USCA § 4301 *et seq.*; TCA 49-5-702(a)
2. TCA 8-33-109
3. TCA 58-1-106(d); TCA 58-1-109

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#### Cross References

Long Term Leaves of Absence for Professional Personnel  
5.304

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Physical Assault Leave</b> | Descriptor Code:<br><b>5.307</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>5.307</b>        | Adoption Date:<br><b>08/22/13</b> |

- 1 A teacher who is absent from assigned duties as a result of personal injury caused by physical assault or  
 2 other violent criminal acts committed in the course of the teacher's employment activities shall receive  
 3 workers' compensation or comparable benefits for up to one (1) year after the injury. A leave of absence  
 4 for personal injury resulting from an assault or other violent criminal act shall not be charged to the  
 5 teacher's sick leave, personal leave or professional leave accumulated or granted.<sup>1</sup>
- 6 The school system shall continue to pay the employee's full benefits including, but not limited to health  
 7 insurance benefits, until the earlier of the date on which the employee is released by the employee's  
 8 physician to return to work or the date on which the teacher is determined by the employee's physician  
 9 to be permanently disabled from returning to work.<sup>2</sup>
- 10 A signed statement listing the cause of the absence shall be provided by the employee on forms furnished  
 11 by the Director of Schools and shall promptly be given to the immediate supervisor in support of all  
 12 claims. A certificate from the physician on forms furnished by the Director of Schools may also be  
 13 required to verify the extent of the injury.<sup>3</sup>

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Legal References

1. TCA 49-5-714(a); Public Acts of 2021, Chapter No. 377
2. TCA 49-5-714(b); Public Acts of 2021, Chapter No. 377
3. TRR/MS 0520-01-02-.04(4)(b)

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Cross References

- Worker's Compensation 3.602  
 Sick Leave 5.302  
 Long Term Leaves of Absence 5.304

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Sabbatical Leave</b> | Descriptor Code:<br><b>5.308</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |   | Rescinds:<br><b>5.308</b>        | Adoption Date:<br><b>09/23/99</b> |

1 After seven (7) years of continuous employment, a sabbatical of one (1) year without pay may be granted  
2 for the following purposes:

- 3 1. Advanced study at an accredited college or university; or
- 4 2. Teaching in a college, university, or another school system which will result in improvement  
5 of the staff member's professional competency for ~~his/her~~ their regular position; or
- 6 3. Educational travel outside the continental United States which will improve the staff  
7 member's competency for ~~his/her~~ their regular position.

8 Any request not listed above will be evaluated on an individual basis.

9 Requests shall include a written plan of the professional study or improvement to be gained through the  
10 sabbatical to the Director of Schools by March 1.

11 All requests for leave must be approved by the Director of Schools.

12 If approved, the following will apply upon the employee's return to work:

- 13 ● The employee shall provide a written notice of intent to return to the Director of Schools by  
14 March 1 in the year for which the leave is granted.
- 15 ● Periodic reports may be required of the employee during the leave.
- 16 ● The employee shall be returned to the same or comparable position.
- 17 ● Personnel on sabbatical shall not earn experience for the year of which they were on the  
18 sabbatical. (excluding requests covered under item two above if employed by a TCRS covered  
19 entity).

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Cross References

Long-Term Leaves of Absence for Professional Personnel  
5.304

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Legislative Leave</b> | Descriptor Code:<br><b>5.309</b> | Reviewed Date:<br><b>02/28/23</b> |
|  |  | Rescinds:<br><b>5.309</b>        | Adoption Date:<br><b>09/23/99</b> |

1 Certified employees who have been elected to state or local law-making bodies shall be granted the use  
2 of up to two (2) professional leave days for the time those law-making bodies are in official session or  
3 while attending official meetings outside the session.<sup>1</sup>

4 In addition, certified employees shall be granted leave to serve on any board or commission of the state  
5 when the appointment is made by the Governor or General Assembly. Such leave shall not be counted  
6 against any other accumulated leave credits. The employee shall notify the principal at least five (5)  
7 days prior to leave being taken.<sup>2</sup>

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#### Legal References

1. TCA 49-5-702(a); TCA 49-5-713
2. TCA 49-5-205

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#### Cross References

Long Term Leaves of Absence for Professional Personnel  
5.304  
Personal and Professional Leave 5.303

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>School District – School Board Legal<br/>Status and Authority</b> | Descriptor Code:<br><b>1.100</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>1.100</b>        | Adoption Date:<br><b>09/26/17</b> |

1 The legal basis for education in Tennessee is expressed in the state Constitution and state statutes, as  
2 interpreted by the courts.

3 The governing body of the school system shall be the Board of Education, serving residents within the  
4 boundaries of the school system and non-residents under conditions specified by state law and the  
5 Board.<sup>1</sup>

6 All powers of the Board lie in its action as a group; therefore, individual board members exercise their  
7 authority over school system affairs only as they vote to take action at an official board meeting.<sup>2</sup>

8 In other instances, an individual board member, including the Chair, shall have power only when  
9 specified by state law or when the Board, by vote, has delegated authority to the member.

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Legal References

1. TCA 49-1-101; TCA 49-1-102; TCA 49-6-3104
2. TCA 49-2-202(g)

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Cross References

School Board Meetings 1.400

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Role of the Board of Education</b> | Descriptor Code:<br><b>1.101</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>1.101</b>        | Adoption Date:<br><b>06/22/17</b> |

1 The Board will oversee the operation of the school system in compliance with state and federal laws.<sup>1</sup>

2 The Board functions only when in session. The Board's required functions include, but are not  
3 limited, to the following:

## 4 **GENERAL**

5 1. To develop and adopt a strategic plan in consultation with the Director of Schools;<sup>2</sup>

6

7 2. To adopt all policies required by state or federal law;<sup>3</sup>

8

9 3. To approve school zones;<sup>4</sup>

10

11 4. To approve the district calendar;<sup>5</sup>

12

13 5. To adopt district safety plans;<sup>6</sup>

14

15 6. To approve the closure of facilities, if needed;<sup>1</sup>

16

17 7. To approve an insurance provider;<sup>1</sup> and

18

19 8. To approve/modify the agenda at the beginning of the board meeting.<sup>1</sup>

20

## 20 **FISCAL**

21 1. To approve and adopt the budget;<sup>1</sup>

22

23 2. To approve purchases outside the budget on a case-by-case basis in accordance with board  
24 policy;<sup>1</sup>

25

26 3. To approve budget transfers;<sup>7</sup>

27

28 4. To adopt the district salary schedule;<sup>8</sup>

29

30 5. To approve a differentiated pay plan;<sup>9</sup>

31

32 6. To approve funding for the district maintenance plan and capital requests;<sup>1</sup>

33

- 1 7. To approve the location and scope of new building projects;<sup>1</sup> and  
 2  
 3 8. To approve bids.<sup>1</sup>

#### 4 INSTRUCTION AND STUDENTS

- 5 1. To adopt the curriculum;<sup>1</sup>  
 6  
 7 2. To adopt textbooks;<sup>10</sup>  
 8  
 9 3. To review student disciplinary issues appealed to the Board and make a final determination;<sup>11</sup>  
 10  
 11 4. To authorize or prohibit the use of corporal punishment;<sup>12</sup> and  
 12  
 13 5. To approve or deny admission of students expelled from other school districts.<sup>13</sup>

#### 14 PERSONNEL

- 15 1. To employ and evaluate the Director of Schools;<sup>1</sup>  
 16  
 17 2. To grant tenure to eligible teachers;<sup>14</sup> and  
 18  
 19 3. To dismiss tenured teachers.<sup>15</sup>

---

##### Legal References

1. TCA 49-2-203
2. State Board of Education Policy 2.101; TCA 49-1-613
3. TCA 49-2-207
4. TCA 49-6-403(c)
5. TCA 49-6-3004
6. TCA 49-6-804(a)
7. ~~OP~~Tenn. Att'y-Gen. Op. No. 83-464 (Oct 26, 1983)
8. TCA 49-3-306(a)
9. TCA 49-3-306(h)
10. TCA 49-6-2207(a)(1)
11. TCA 49-6-3401(c)(4)(C)
12. TCA 49-6-4104
13. TCA 49-6-3401(f)
14. TCA 49-5-504(b); TCA 49-2-203(a)(1)
15. TCA 49-5-511

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##### Cross References

- Duties of Board Members 1.202
- Policy Development & Adoption 1.600
- Administrative Procedures 1.601
- School District Goals 1.700
- School District Planning 1.701
- Annual Operating Budget 2.200

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Memberships</b> | Descriptor Code:<br><b>1.104</b> | Revision Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>1.104</b>        | Adoption Date:<br><b>09/26/17</b> |

- 1 The Board shall maintain membership in the Tennessee School Boards Association (TSBA).<sup>1</sup>
- 2 Dues for membership in the TSBA shall be included in each annual budget in accordance with state
- 3 statute.
- 4 The Board may also maintain institutional membership in other educational organizations which the
- 5 Board finds to be of benefit to members and school system personnel.

---

#### Legal References

1. TCA 49-2-2001

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#### Cross References

Board Member Development Opportunities 1.204

# Greeneville City Board of Education

|   |   |                                  |                                   |
|---|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually,</b> | Descriptor Term:<br><b>School Board Legislative<br/>Involvement</b> | Descriptor Code:<br><b>1.105</b> | Revision Date:<br><b>03/28/23</b> |
|   |   | Rescinds:<br><b>1.105</b>        | Adoption Date:<br><b>10/25/18</b> |

1 The Board shall work for the passage of new laws designed to ~~advance the cause of improving~~  
2 **improve** public education in Tennessee. Likewise, the Board shall work for the repeal or modification  
3 of existing laws and for the defeat of proposed laws that impede this cause.

4 To accomplish this:

- 5 1. The Board shall stay informed of pending legislation and actively communicate its concerns  
6 and make its position known to their elected representatives at both the state and national level;
- 7 2. The Board shall work with other school boards in the state, other local officials, and  
8 community groups in creating public awareness and support for legislative priorities;
- 9 3. The Board shall annually select one (1) of its members to serve as its legislative representative;
- 10 4. The Board shall work with its legislative representative, TSBA, and other concerned groups in  
11 developing an annual legislative program; and
- 12 5. The Board shall include in its budget appropriate resources to cover costs, including travel  
13 expenses, necessary to ensure active participation in the legislative process.

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Cross References

Board Member Development Opportunities 1.204

# Greeneville City Board of Education

|  |  |                                   |                                   |
|--|--|-----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Student Member of the Board</b> | Descriptor Code:<br><b>1.1021</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>1.1021</b>        | Adoption Date:<br><b>12/14/17</b> |

1 To provide a formal channel by which the views of students may reach the Board, a student  
2 representative to the Board of Education shall be elected by the student body of Greeneville High  
3 School. All high school students are eligible to vote for this representative and are encouraged to do so.  
4 The representative will be elected to office in the spring of the student's junior year and serve during  
5 their senior year. The term of office shall be one year, August to May. The representative will be  
6 limited to serving one term.

## 7 *Duties and Responsibilities*

8 To be eligible to run for office a student must have a 3.0 GPA.

9 The student representative will be a non-voting member.

10 Prior to attending the first Board meeting, the student representative must participate in a New School  
11 Board Member orientation provided by the Director of Schools.

12 The student representative shall attend all regular meetings of the Board conducted during the school  
13 year. The representative is welcome to attend "called" and summer month meetings but is not required  
14 to do so. The representative shall be entitled to speak on all Board matters. The representative will not  
15 only provide a means by which students will be represented, but also provide input on all Board  
16 matters just as other members of the Board. The position is not intended as a forum to air student  
17 grievance or special interest. Information is expected to flow both ways in order to maximize student  
18 involvement and growth in leadership skills, while conducting the business of the school system.

19 The student representative will be furnished the same information and materials as other board  
20 members in preparation for Board meetings. However, the student representative will be excluded  
21 from sensitive or confidential discussions and mailings (including, but not limited to, those involving  
22 personnel or grievances).

23 The student representative may be appointed to committees of the Board.

24 The student representative will be responsible for communicating to the student body actions or  
25 discussions of the Board which will affect or be of interest to students. The representative will give a  
26 report to the Board at the end of the year regarding the experience of serving any appropriate  
27 information that may prove helpful to the Board in the future to ensure the effectiveness of such  
28 service.

# Greeneville City Board of Education

|  |                                   |                                  |                                   |
|--|-----------------------------------|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Audits</b> | Descriptor Code:<br><b>2.703</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |                                   | Rescinds:<br><b>2.703</b>        | Adoption Date:<br><b>09/23/99</b> |

## 1 *General*

2 An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall  
3 be made by a Certified Public Accountant following the end of each fiscal year.<sup>1</sup>

4 The Director of Schools or his/her designee shall furnish or make copies of the audit available to the  
5 proper authorities as prescribed by law.<sup>2</sup>

6 When a personnel change occurs during the fiscal year and the position is responsible for the  
7 expenditure of funds, a special audit of accounts involved may be conducted immediately.

8 The special audit shall be as extensive as the Director of Schools or Chief Financial Officer may  
9 determine.

## 10 **AUDIT FINDINGS<sup>3</sup>**

11 A corrective action plan shall be developed to address any findings on the annual audit. The plan shall  
12 include the following:

- 13 1. Name(s) of the individual responsible for implementing the plan;
- 14 2. The correct action taken or planned; and
- 15 3. Anticipated completion date.

16 The plan shall be submitted to the Office of the Comptroller of the Treasury.

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### Legal References

1. TCA 49-2-112; TCA 49-2-110(a)
2. TRR/MS 0520-01-02-.13(3)(d)
3. TCA 9-3-407

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### Cross References

- Fundraising Activities 2.601  
Student Activity Funds Management 2.900

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Payroll Procedures</b> | Descriptor Code:<br><b>2.802</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>2.802</b>        | Adoption Date:<br><b>04/24/14</b> |

1 *Central Office*

2 If the pay date falls on a non-banking day, employees will be paid on the last banking day prior to the  
3 scheduled pay date.

4 All personnel shall be paid according to the published payroll schedule, per the Greeneville City  
5 Schools Employee Handbook.

6 The cost of unreturned school system assets (including but not limited to technology devices, supplies,  
7 and equipment) may be payroll deducted from the employee's final paycheck.

8 Employees must participate in direct deposit for payroll purposes. Employees must provide their direct  
9 deposit information to the Finance or Human Resource Department a minimum of ten (10) days prior to  
10 their first paycheck being deposited.

11 An employee may terminate any salary deduction upon written notification to the Finance or Human  
12 Resource Department as long as it does not violate Section 125 guidelines.<sup>2</sup>

13 Changes in payroll deductions and insurance for individuals who elect to participate in the Section 125  
14 Plan may only be made during the open enrollment period in the fall. Changes will take effect in  
15 January, unless the change is precipitated by one of the five (5) qualifying events as outlined in the  
16 enrollment document provided to all participants.

17 Other employee selected insurance and annuities may be collected through payroll deduction provided  
18 the following conditions are met:

- 19 1. A minimum of ten percent (10%) of employees elect participation; and  
20 2. The company maintains a participation rate of ten percent (10%) of employees

21 Specific approval by the Board is required for payroll deductions, except as otherwise provided by  
22 law.<sup>1</sup>

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Legal References

1. TCA 50-1-308
2. TCA 8-50-702(b)(3); TCA 49-5-608

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Cross References

Insurance Management 3.600  
Compensation Guides and Contracts 5.110  
Time Schedules and Extra Duty 5.602

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Insurance Management</b> | Descriptor Code:<br><b>3.600</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>3.600</b>        | Adoption Date:<br><b>03/19/19</b> |

1 The insurance program shall provide coverages in a minimum of the following broad categories:

- 2 1. Property: Buildings and contents against fire, extended coverage, vandalism and malicious  
3 mischief, boiler and machinery explosion, and vehicles;
- 4 2. Vehicles: Vehicles licensed for road use should have liability insurance, with a limit that is at  
5 least equal to the Tennessee Torts Limits of liability and medical payments. Physical damage  
6 coverage for Comprehensive and Collision coverage should be carried to protect assets  
7 according to the policy set by the system for insured values and deductibles;
- 8 3. Liability: Board members, Director of Schools, employees resulting from discharging their  
9 duties, and students participating in work-based learning;<sup>1</sup>
- 10 4. Workers' compensation; and
- 11 5. Fidelity: Blanket bond and fiscal agent's bond as required by statute.<sup>2</sup>

12 The Director of Schools/~~designee or his/her designee~~ shall continually review the insurance program to  
13 ensure that adequate protection is being provided at a reasonable price.

## 14 **GROUP HEALTH**

15 The Board shall offer group health insurance for all full-time employees.<sup>3</sup>

16 The Board shall select the plan tier of any insurance for which the Board makes full payment.

17 The Director of Schools/~~designee or his/her designee~~ shall develop procedures to ensure the privacy of  
18 HIPAA protected information.<sup>4</sup>

## 19 **ANNUITIES<sup>5</sup>**

20 Board-approved companies for tax-sheltered annuities shall include all companies presently having  
21 contracts with employees.

22 The addition of a company to the list of Board-approved companies shall be considered on written  
23 request of agents of the company.

24 Request for a change in annuity deductions shall be reported to the payroll office on or before the fifth  
25 day of the month in which such change is to be effective. Such requests must be made in writing or  
26 through email.

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Legal References

1. TCA 49-11-902
2. TCA 49-2-102; TCA 8-19-101 *et seq.*
3. TCA 49-2-209
4. 45 CFR § 164.302 *et seq.*
5. TCA 49-2-208

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Cross References

Payroll 2.802  
Work-Based Learning 4.211  
BOE Policy 5.200  
BOE Policy 5.202

# Greeneville City Board of Education

|  |  |                                  |                                    |
|--|--|----------------------------------|------------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Student Insurance Program</b> | Descriptor Code:<br><b>3.601</b> | Reviewed Date:<br><b>03/28/23</b>  |
|  |  | Rescinds:<br><b>3.601</b>        | Adoption Date::<br><b>09/24/19</b> |

1 The system provides insurance for students in two ways: catastrophic insurance and athletic accident  
2 insurance.

3 Catastrophic coverage is provided for all accidents that occur to students during the normal school day  
4 or while taking part in school sponsored and supervised activities, including summer camps and travel  
5 to and from activities. The deductible is \$10,000 per incident.

6 Also provided is coverage for athletic injuries. Tennessee Secondary School Athletic Association  
7 (TSSAA) provides coverage at no cost to the system after a \$10,000 deductible is met. The system  
8 provides coverage which takes effect on the first dollar of claims up and until the TSSAA provided  
9 policy takes effect.

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Cross References

Interscholastic Athletics 4.301

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Workers' Compensation</b> | Descriptor Code:<br><b>3.602</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>3.602</b>        | Issued:<br><b>09/24/19</b>        |

1 The Board shall maintain adequate workers' compensation coverage according to state statutes and  
2 shall post and maintain in a conspicuous place on the business premises a printed notice regarding  
3 workers' compensation as prescribed by the commissioner of labor and workforce development.<sup>1</sup>

4 The Board shall establish a medical panel consisting of at least three (3) or more reputable physicians  
5 or surgeons, not associated together in practice, if available. The names of the physicians or surgeons  
6 shall be posted in conspicuous places throughout the maintenance, transportation, clerical, and  
7 professional areas of participating schools. Any claimant may select an operating surgeon or attending  
8 physician listed on the medical panel for treatment of on-the-job injuries.<sup>2</sup> Any specialized treatment of  
9 injuries must be based upon a referral by the practitioner providing the initial treatment. The claimant  
10 will select the specialist from the approved panel provided by the workers' compensation insurer.

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#### Legal References

1. TCA 50-6-407
2. TCA 50-6-204(a)(3)(A)(i)

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#### Cross References

- Sick Leave 5.302  
Physical Assault Leave 5.307

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Special Education</b> | Descriptor Code:<br><b>4.202</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>4.202</b>        | Adoption Date:<br><b>07/25/06</b> |

1 The Board shall provide access to a free appropriate public education to all children with disabilities  
2 ages 3-21, inclusive, residing within the jurisdiction of the school system. The plan for implementation  
3 of appropriate instruction and special education services shall be in accordance with the current *Rules,*  
4 *Regulations, and Minimum Standards* of the State Board of Education<sup>1</sup> and state<sup>2</sup> and federal<sup>3</sup> law.

5 The Board shall develop and periodically update a local plan for providing special education services  
6 for students with disabilities. Specifically, the Board shall ensure the following:

- 7 1. All children with disabilities living within the school system receive a free and appropriate  
8 public education and the services to meet their unique needs; and  
9
- 10 2. The rights of children with disabilities and their parents are protected.

11 The plan shall seek to accomplish the following objectives:

- 12 1. To carry out a comprehensive screening and assessment plan emphasizing the early  
13 identification and evaluation of students with disabilities;  
14
- 15 2. To use the Individual Education Program Team (IEP-Team) for assessment review, program  
16 formulation, and placement decisions for every student with disabilities, including review of  
17 proposed suspensions when appropriate, in accordance with the State Board of Education  
18 *Rules, Regulations, and Minimum Standards*;  
19
- 20 3. To ensure that placements are made to educate children with disabilities with ~~age-appropriate,~~  
21 ~~children without disabilities typically-developing peers~~ to the extent appropriate;  
22
- 23 4. To provide each child with a disability with an individual educational program (IEP)  
24 specifically designed to meet his/her unique needs;  
25
- 26 5. To provide continuing evaluation of the progress of each student with a disability, including at  
27 least an annual review of each IEP and a complete re-evaluation at least every three (3) years;  
28
- 29 6. To ensure that procedural safeguards required by state and federal laws are adhered to; and  
30
- 31 7. To involve parents of children with disabilities in a meaningful dialogue with school personnel,  
32 which will begin with an initial referral and continue throughout the student's educational  
33 career.

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Legal References

1. TRR/MS 0520-01-09
2. TCA 49-10-101 *et seq.*
3. 20 USCA §§ 1400-1485; 29 USCA § 794; 34 CFR § 300.504

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Cross References

Compulsory Attendance Ages 6.201  
Alternative ~~School Programs~~Education 6.319  
Student Communicable Diseases 6.403  
Acquired Immune Deficiency Syndrome 6.404  
Special Education Students 6.500

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Recognition of Religious Beliefs, Customs<br/>&amp; Holidays</b> | Descriptor Code:<br><b>4.803</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>4.803</b>        | Adoption Date:<br><b>07/24/14</b> |

1 No religious belief or nonbelief shall be promoted or belittled by the school system or its employees. All  
2 students and staff members shall be tolerant of the views of others and not discriminate against anyone  
3 for a religious viewpoint or lack of a religious viewpoint. Students and staff members shall be excused  
4 from participating in practices which are contrary to their religious beliefs.<sup>1</sup>

## 5 **STUDENTS' EXPRESSIONS OF RELIGIOUS VIEWPOINTS**

6 A student's voluntary expression of a religious viewpoint on an otherwise permissible subject shall be  
7 treated in the same manner as a student's voluntary expression of a secular viewpoint.

8 Students may express religious beliefs in homework, artwork, and other written and oral assignments  
9 free from discrimination based on the religious content of their submissions. These assignments shall be  
10 judged by ordinary academic standards of substance and relevance and against other legitimate academic  
11 concerns. A student shall not be penalized or rewarded on account of the religious content of the student's  
12 work.<sup>2</sup>

## 13 **RELIGIOUS HOLIDAYS**

14 Recognition of religious holidays shall be as follows:<sup>3</sup>

- 15 1. The holidays throughout the year which have both a religious and a secular basis may be  
16 observed;<sup>4</sup>  
17
- 18 2. The historical and contemporary values and the origin of religious holidays may be explained in  
19 an unbiased and objective manner without sectarian indoctrination;  
20
- 21 3. Music, art, literature, and drama having religious themes or basis are permitted as part of the  
22 curriculum for school-sponsored activities and programs if presented in a prudent and objective  
23 manner and as a traditional part of the cultural and religious heritage of the particular holiday;  
24
- 25 4. The use of religious symbols that are part of a religious holiday are permitted as a teaching aid  
26 or resource, provided such symbols are displayed as an example of the cultural and religious  
27 heritage of the holiday and are temporary in nature; and  
28
- 29 5. The school district's calendar shall be prepared so as to attempt to minimize conflicts with  
30 religious holidays of all faiths. All students and staff members shall be tolerant of the views of  
31 others. Students and staff members shall be excused from participating in practices which are  
32 contrary to their religious beliefs.<sup>1</sup>

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Legal References

1. TCA 49-6-2901 through 2906
2. TCA 49-6-1804
3. *Florey v. Sioux Falls Sch. Dist.*, 619 F. 2d 1311 (8th Cir. 1980)
4. TCA 49-6-3016

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Cross References

Student Equal Access 4.802  
Attendance 6.200

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Vacation and Holidays</b> | Descriptor Code:<br><b>5.310</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>5.310</b>        | Adoption Date:<br><b>08/28/14</b> |

1 Employees are urged to utilize their vacation for relaxation, pleasure and good health.

2 All vacation and personal leave requests must be approved in advance by one's immediate supervisor  
3 through the district's leave management system. Records on vacation and personal leave will be  
4 maintained by the central office. Vacation must be taken in increments of no less than one-quarter day.

5 The annual school calendar, adopted by the Board each year, will specify paid holidays and will be a  
6 part of each employee's contract.

7

8 Equivalent days, as approved by the Director of Schools, may be taken when these days fall on weekends  
9 or when school is in session.<sup>1</sup>

10 The central office will be open during regular hours on all days except weekends and holidays, unless  
11 determined otherwise by the Board of Education. Changes will be announced to the public.

12

## 13 **VACATIONS<sup>2</sup>**

### 14 **SYSTEM-WIDE PROFESSIONAL PERSONNEL (260 Day)**

15 System-wide administrative personnel (260 day/twelve-month employees) shall earn vacation, receive  
16 paid holidays, and earn three (3) personal leave days per year. Earned vacation may be carried over and  
17 accumulated to no more than twenty (20) days. Days accumulated in excess of twenty (20) will be lost  
18 as of June 30 of each year. Personnel with more than twenty (20) days of accumulated vacation may  
19 elect to be paid for up to five (5) days on their July 31 check, if requested prior to June 30. Employees  
20 must submit their request in writing to the Chief Financial Officer for approval. Pay will be based on  
21 the employee's daily rate. Personal leave days not used annually will be credited to sick leave.

22 Employees in this category shall earn vacation days as follows:

23

24 1. One (1) day per month for administrative personnel with less than five (5) years administrative  
25 experience in the Greeneville City Schools.

26 2. One and one-fourth (1 1/4) days per month for administrative personnel with five to ten (5-10)  
27 years administrative experience in the Greeneville City Schools.

28 3. One and one-half (1 1/2) days per month for administrative personnel with ten (10) or more years'  
29 administrative experience in the Greeneville City Schools.

1 **SYSTEM-WIDE PROFESSIONAL PERSONNEL (240 Day)**

2 System-wide professional personnel on a 240 day/twelve-month contract will receive the same school-  
3 year holidays as teachers, earn three (3) personal leave days, plus ten (10) days of vacation which must  
4 be used during the current year by June 30 and cannot be carried over.

5 **SYSTEM-WIDE PROFESSIONAL PERSONNEL (220 Day)**

6 System-wide professional personnel on a 220 day/eleven-month contract will receive the same school-  
7 year holidays as teachers, earn three (3) personal leave days, plus five (5) days of vacation which must  
8 be used during the current year by June 30 and cannot be carried over.

9 **PRINCIPALS**

10 Principals and Assistant Principals on a 240 day/twelve-month contract will receive the same school-  
11 year holidays as teachers, earn three (3) personal leave days, plus two (2) weeks of vacation. Two (2)  
12 vacation days may be used during the school year and the remaining eight (8) days may only be taken  
13 during time school is not in session. Vacation days must be used during the current year by June 30  
14 and cannot be carried over.

15 Assistant Principals on a 220 day/eleven-month contract will receive the same school-year holidays as  
16 teachers, earn three (3) personal leave days, plus one (1) week of vacation during time the school is not  
17 in session. Two (2) vacation days may be used during the school year and the remaining three (3) days  
18 may only be taken during time school is not in session. Vacation days must be used during the current  
19 year by June 30 and cannot be carried over.

20 **NON-CERTIFIED PERSONNEL (260 day)**

21 Non-Certified personnel (260 day/twelve-month employees) shall earn annual vacation time as  
22 follows:

- 23 1. One (1) day per month for personnel with less than five (5) years' experience in the Greeneville  
24 City Schools.  
25 2. One and one-fourth (1 1/4) days per month for personnel with five-ten (5-10) years' experience  
26 in the Greeneville City Schools.  
27 3. One and one-half (1 1/2) days per month for personnel with ten (10) or more years' experience  
28 in the Greeneville City Schools.

29 Earned vacation may be carried over and accumulated to no more than twenty (20) days. Days  
30 accumulated in excess of twenty (20) days will be lost as of June 30 each year. Support personnel with  
31 more than twenty (20) days of accumulated vacation may elect to be paid for up to five (5) days at July  
32 31. Employees must submit their request in writing to the Chief Financial Officer for approval. Pay  
33 will be based on the employee's daily rate.

34 **NON-CERTIFIED PERSONNEL (240 and 253 1/2 day)**

35 Non-Certified personnel (240 and 253 1/2 day/twelve-month employees) shall earn ten (10) vacation days  
36 per year which must be used during the current year by June 30 and cannot be carried over.

1 **NON-CERTIFIED PERSONNEL (220 day)**

2 Non-Certified personnel (220 day/eleven-month employees) shall earn five (5) vacation days per year  
3 which must be used during the current year by June 30 and cannot be carried over.

4 **NON-CERTIFIED PERSONNEL (Full Time Only – 10 Month)**

5 Full Time Non-Certified personnel working a ten-month calendar shall earn three (3) vacation days per  
6 year which must be used during the current year by June 30 and cannot be carried over.

7 ***Holidays***

8 Full time Non-Certified personnel shall receive paid holidays according to the school calendar as  
9 approved annually by the Board of Education.

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Legal References

1. TCA 15-1-101
2. TCA 49-6-3004(b)

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Cross References

Orientation and Probation 5.107  
Short Term Leaves of Absence 5.300

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Personnel Health<br/>Examinations/Communicable<br/>Diseases</b> | Descriptor Code:<br><b>5.400</b> | Revision Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>5.400</b>        | Issued:<br><b>09/23/99</b>        |

1 All employees, prior to entering service, shall present a certificate showing a satisfactory health record.<sup>1</sup>  
2 Employees shall inform the Director of Schools whenever they contract a contagious or communicable  
3 disease.

4 No employee who has any communicable disease shall perform ~~his/her~~ **their** duties in any location where  
5 such might endanger the health of school children. The Board shall require any employee to submit to a  
6 physical examination by a physician whenever there is reason to believe that the employee has any  
7 communicable disease.<sup>2</sup>

8 Greeneville City Board of Education will continue to employ persons who are infected with  
9 communicable diseases such as Tuberculosis, Hepatitis, or Human Immunodeficiency Virus (HIV) as  
10 long as these individuals are physically cable of performing their jobs and where the employee's  
11 medical condition does not pose a threat of contagion to others or a peril of infectious exposure to the  
12 employee. HIV infected employees will not be prevented from participating in the educational process  
13 solely based on the diagnosis, and the employee's work program shall be restricted only to the extent  
14 necessary to minimize the risk of disease transmission. All employment decisions will be handled on  
15 an individual basis as deemed appropriate under the Americans with Disabilities Act (ADA).

## 16 **CONFIDENTIALITY**

17 Information including names, records, reports, and/or correspondence and any other identifying  
18 information on any communicable disease status, including Hepatitis, HIV or HIV related illness and  
19 AIDS infection, for any employee shall be maintained in confidence. Permissible disclosure will occur  
20 only to a signed authorization for release, appropriate court order, or lawfully issued subpoena. All  
21 persons having knowledge of an employee's Hepatitis or HIV infection must respect the employee's  
22 right to privacy, including the maintenance of confidential records.

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Legal References

1. TCA 49-5-404
2. TCA 49-2-203(b)(2); TCA 49-5-710(a)(7)

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Cross References

Section 504 and ADA Grievance Procedures 1.802  
Suspension/Dismissal 5.200-202  
Acquired Immune Deficiency Syndrome (AIDS) 5.401

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Acquired Immune Deficiency<br/>Syndrome (AIDS)</b> | Descriptor Code:<br><b>5.401</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>5.401</b>        | Issued:<br><b>06/28/07</b>        |

## 1 **LIABILITY AND NON-DISCRIMINATION**

2 No employee who is diagnosed with HIV infection or AIDS shall be prevented from continuing **his/her**  
3 **their** employment. No disciplinary action may be taken against an employee solely on the basis of HIV  
4 infection or AIDS. The Director of Schools or **his/her** designee shall make reasonable accommodation  
5 to enable the employee to perform employment duties as may be required by state or federal law.<sup>1</sup>

## 6 **HIV/AIDS TESTING**

7 No school official can require any employee to undergo an HIV antibody test or other HIV-related test.  
8 This does not preclude school officials from requiring an employee to undergo an examination when  
9 another communicable illness is suspected.<sup>2</sup>

## 10 **CONFIDENTIALITY**

11 Information about an employee's HIV status is not to be documented in the employee's personnel file  
12 and shall not be faxed.<sup>1,3</sup>

13 Information obtained is confidential and may not be released to anyone except:<sup>3</sup>

- 14 1. Persons named on an Authorization for Release of Confidential HIV-Related Information  
15 Form;
- 16 2. Persons listed on a court order, and
- 17 3. Persons authorized to receive such information without a release or court order.

18 Under no circumstances shall information identifying an employee with AIDS be released to the  
19 public.

## 20 **INFECTION CONTROL**

21 To prevent and manage exposure in the workplace, all school system employees will receive in-service  
22 training and education annually regarding HIV/AIDS and OSHA's Blood-borne Pathogens Standard.  
23 The Board shall follow the most current Centers for Disease Control and Prevention (CDC) Universal

1 Precautions for Prevention of Transmission of Human Immunodeficiency Virus, Hepatitis B Virus, and  
2 Other Blood-borne Pathogens in Health Care Settings.<sup>1</sup>

### 3 **EDUCATION AND TRAINING**

4 Annually, the Director of Schools shall ensure that all employees, including newly hired staff, receive  
5 current HIV training. These programs can utilize the educational/training resources of agencies or  
6 private institutions with personnel trained in the areas of HIV/AIDS prevention education.<sup>1</sup>

7 The Director of Schools shall be responsible for developing, revising and implementing the  
8 administrative guidelines and procedures for this policy. The Director of Schools shall be responsible  
9 for enforcing this policy by communicating it to all personnel and by providing necessary instruction  
10 to all administrators.

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#### Legal References

1. State Board of Education Policy 5.300
2. 29 CFR § 1630.13(b); TCA 49-2-203(b)(2); TCA 49-5-710(a)(7); TCA 49-5-404
3. TCA 68-10-113

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#### Cross References

Section 504 and ADA Grievance Procedures 1.802  
Promoting Student Welfare 6.400

# Greeneville City Board of Education

|  |  |                                  |                                   |
|--|--|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Hepatitis B (HBV)</b> | Descriptor Code:<br><b>5.402</b> | Reviewed Date:<br><b>03/28/23</b> |
|  |  | Rescinds:<br><b>5.402</b>        | Adoption Date:<br><b>09/23/99</b> |

1 All schools shall provide a sanitary environment and shall establish routines for handling body fluids  
2 that are recommended by appropriate health professionals.<sup>1</sup>

3 All school district personnel shall be advised of routine procedures to follow in handling body fluids.  
4 These procedures shall provide simple and effective precautions against transmission of diseases to  
5 persons potentially exposed to the blood or body fluids of another. These procedures shall be standard  
6 health and safety practices. No distinction shall be made between body fluids from individuals with a  
7 known disease and individuals without symptoms or with an undiagnosed disease.

8 The administration shall develop, in consultation with medical personnel, administrative procedures to  
9 be distributed to all staff. Training and appropriate supplies shall be available to all personnel including  
10 those involved in transportation and custodial services.

11 In addition to ensuring that these health and safety practices are carried out on a district-wide basis,  
12 special emphasis shall be placed in those areas of school district operation that potentially present a  
13 greater need for these precautions.

## 14 **CONFIDENTIALITY AND NON-DISCRIMINATION<sup>2</sup>**

15 In all instances, district personnel shall respect the individual's right to privacy and treat any medical  
16 diagnosis as confidential information. The Director of Schools shall initiate procedures to ensure that  
17 all medical information will be held in strict confidence. Any school staff member who violates  
18 confidentiality shall be subject to appropriate disciplinary measures.

19 Under no circumstances shall information identifying an employee with HBV be released to the public.

## 20 **SAFETY**

21 Employees who are at high risk of occupational exposure shall be identified and provided with personal  
22 protective equipment, including HBV vaccinations. At the time of hire, employees in high risk positions  
23 will be required to participate in bloodborne pathogen training and will be provided with the opportunity  
24 to receive the Hepatitis B vaccination. These employees will be required to accept or decline the  
25 vaccination in writing and are required to schedule the vaccination appointment within ten (10) working  
26 days of hire with the Coordinated School Health Department.<sup>1</sup> Employees considered to be at high risk  
27 shall include, but are not limited to, custodians, school nurses, special education teachers and  
28 instructional assistants, playground supervisors, coaches, and physical education teachers.

1 When any employee is known to have been exposed to HBV on the job site, the employee will be notified  
2 immediately by a supervisor, and the Board shall provide vaccinations.

3 The principal will ensure that an accident report is filed for all accidents and is reported to the  
4 Coordinated School Health Department. The report will include the employee's name, date of the  
5 accident, an explanation of the accident and the care used in treating the individual. These reports will  
6 be kept on file in the Coordinated School Health Department for a minimum of one (1) year.

## 7 **EDUCATION AND UNIVERSAL PRECAUTIONS**

8 HBV education, including universal precautions on handling blood and other body fluids, will be  
9 provided to all school personnel and volunteers and may include members of the Board.

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### Legal References

1. 29 CFR § 1910.1030
2. TCA 68-10-113

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Drug &amp; Alcohol Testing for<br/>Employees</b> | Descriptor Code:<br><b>5.403</b> | Revision Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>5.403</b>        | Adoption Date:<br><b>12/13/18</b> |

## 1 REASONABLE SUSPICION DRUG TESTING

2 Trained supervisors have the responsibility to observe and document the cause for reasonable  
3 suspicion, and when appropriate, refer the matter to the Director of Schools/designee. It is not the  
4 supervisor's responsibility to attempt diagnosis. All information, facts and circumstances leading to and  
5 supporting this suspicion should be included in a written report detailing the basis for the suspicion.  
6 After the report is filed, the employee ~~should~~ **shall** be notified.

7 Any employee may be required to submit to substance screening if the following conditions exist: (list  
8 is not inclusive)

- 9 1. Observable phenomena while at work, such as direct observation of drug or alcohol use or of  
10 the physical symptoms or manifestations of being under the influence of a drug or alcohol;  
11
- 12 2. Abnormal conduct or erratic behavior while at work or a significant deterioration in work  
13 performance;  
14
- 15 3. A report of drug or alcohol use, provided by a reliable and credible source;  
16
- 17 4. Evidence that an individual has tampered with a drug or alcohol test during employment with  
18 the current covered employer;  
19
- 20 5. Information that an employee has caused, contributed to or been involved in an accident while  
21 at work; or  
22
- 23 6. Evidence that an employee has used, possessed, sold, solicited or transferred drugs or used  
24 alcohol while working or while on the covered employer's premises or while operating the  
25 covered employer's vehicle, machinery or equipment;

## 26 POST ACCIDENT DRUG TESTING

27 Testing shall be completed when an employee suffers a work-related injury requiring more than first  
28 aid or is involved in a job-related accident or incident which results in property damage of \$200 or  
29 more. Such testing will occur as soon as possible, but only after emergency or urgent medical care has  
30 been administered.

31 Under no circumstances shall an employee under reasonable suspicion or post-accident incident  
32 transport themselves to the testing facility and shall always be accompanied by a manager or  
33 supervisor.

## 1 TESTING FOR CDL EMPLOYEES

2 All drivers and applicants for driver positions who are required to hold a Commercial Driver's License  
3 (CDL) to perform their job function must adhere to the requirements of this policy and all procedures  
4 relating to this policy.<sup>1</sup>

5 The use, possession, sale, purchase or transfer of any controlled substances except medically  
6 prescribed drugs on school property, while on school business or while operating school vehicles and  
7 equipment is prohibited. Drinking alcoholic beverages during working hours, four (4) hours before  
8 reporting to work or having any measurable amount of alcohol in ~~his/her~~ the employee's system during  
9 working hours is prohibited, whether on or off school property. Working hours include all breaks. Off-  
10 duty use of drugs and alcohol is prohibited to the extent that it affects driver's attendance or  
11 performance and ~~his/her~~ their ability to pass required DOT alcohol and controlled substance tests. Any  
12 violation of this policy is grounds for termination as an employee of the Board and possible legal  
13 prosecution.

14 The use of any prescription drug that could affect the central nervous system or one that would impair  
15 reaction time shall be reported to the Director of Schools/Director of Transportation. Notice shall be  
16 given of non-prescription (over-the-counter) drugs being taken on a regular basis. The notice shall  
17 include the duration of ingestion and the possible side effects.

### 18 Procedures

19 The execution and enforcement of this policy will follow set procedures to screen bodily fluids,  
20 conduct breath testing, and/or search all employee/applicants for alcohol and drug use, and those  
21 employees suspected of violating this policy who are involved in a reportable accident or who are  
22 periodically or randomly selected. The procedures are designed not only to detect violations of this  
23 policy, but also to ensure fairness to each employee. Disciplinary action will be taken as necessary.

### 24 Implementation

25 The Director of Schools/Director of Transportation is authorized to implement this policy and  
26 procedures for the drug testing program, including a periodic review of the program to address any  
27 problems, changes and/or revisions of it, maintenance of all records required by the federal regulations,  
28 and determination upon Board approval of how the program will be accomplished, whether in-house,  
29 contracted or by consortium.

### 30 Dissemination

31 The Director of Schools/Director of Transportation shall be responsible for communicating this policy  
32 and the procedures to all employees affected by this policy and shall be accountable for its consistent  
33 enforcement.<sup>2</sup> The Director of Schools/Director of Transportation is designated to answer questions  
34 about this policy, procedures and all other matters involved in alcohol and controlled substance testing  
35 of CDL drivers and the reasonable suspicion testing of all other employees.  
36

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Legal References

1. Omnibus Transportation Employee Testing Act of 1991, 49 USCA § 5331
2. 49 CFR § 382.601

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Cross References

Alcohol & Drugs in the Workplace 1.804



| <b>Greeneville City School Fees 2023-2024</b> |   |           |
|---|---|-----------|
| <b>All Schools</b>                            | Healthy Schools Fee (Optional)  | \$ 5.00   |
|   | Over the counter medication, bandages, AEDs, other medical equipment/supplies to benefit the student population, student EMR (nursing) software |           |
|   | Computer Protection Plan (Optional) - Excludes GTC  | \$ 30.00  |
| <b>Elementary Schools</b>                     | School Fee  | \$ 15.00  |
| <b>Greeneville Middle School</b>              | School Fee  | \$ 17.00  |
|   | Biology Course Fee  | \$ 10.00  |
|   | Art Class Fee   | \$ 5.00   |
|   | Science Lab Fee   | \$ 2.00   |
|   | Engineering/Technology Class Fee  | \$ 2.00   |
| <b>Greeneville High School</b>                | School Fee  | \$ 20.00  |
|   | Student Parking Pass  | \$ 30.00  |
|   | Art Class Fee   | \$ 20.00  |
|   | Theatre Class Fee   | \$ 15.00  |
|   | Photography Class Fee   | \$ 25.00  |
|   | Science Lab Fee   | \$ 10.00  |
|   | ROTC Uniform Cleaning Fee   | \$ 25.00  |
| <b>Greene Technology Center</b>               | Machine Tool  |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Welding   |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Gloves  | \$ 5.00   |
|   | Computer Science  |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Collision Repair  |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Criminal Justice  |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Industrial Electricity  |           |
|   | Safety Glasses (Additional Pairs)   | \$ 3.00   |
|   | Cosmetology Fess (Optional)   |           |
|   | Student Kit- Maximum Charge   | \$ 240.00 |
|   | Health Sciences-CNA Students  |           |
|   | CPR Book and Card   | \$ 24.00  |
|   | CPR Mouthpiece (Optional)   | \$ 4.00   |

# Safe Return to In-person Instruction and Continuity of Services Plan Addendum Guidance 2023

LEAs are required to update the Safe Return to In-Person Instruction and Continuity of Services Plan every six months through **Sept. 30, 2023**. Each time, local education agencies (LEAs) must seek public input on the plan and any revisions and must take such input into account. The purpose of the plan is to keep stakeholders informed.

Every LEA should complete the addendum and upload it to ePlan in the LEA document library and post it to the LEA's website (March 1 and Sept. 15). Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA's publicly available website.

Please consider the following when completing the addendum:

- Ensure the LEA used multiple models of engagement offered to stakeholders. Examples may include surveys, in-person or virtual committee meetings, town hall meetings, or other inclusive engagement opportunities.
- LEAs should engage all applicable groups noted in meaningful consultation during the crafting of the plan and when making any significant revisions or updates to the plan.
- The number of stakeholders engaged should represent the composition of students. For example, if students with disabilities make up 15 percent of students, then 10-20 percent of respondents should represent this subgroup.
- Ensure the stakeholder engagement happened prior to the development/revision of the plan.
- The LEA must engage the health department in the development and revision of the plan. This is different from providing the health department with COVID-19 numbers.
- Plans must explicitly address every bullet point in Question 3 regarding district policies and strategies.
- Plans require local board approval and public posting.
- LEAs must update the *Safe Return to In-Person Instruction and Continuity of Services Plan* at least every six months through Sept. 30, 2023, seek public input on the plan and any revisions, and take such input into account. All revisions must include an explanation and rationale of why the revisions were made.
- All revisions must include an explanation and rationale, with meaningful public consultation and in an understandable format. The American Rescue Plan (ARP) Act requires LEAs to post their Health and Safety Plans online in a language that parents/caregivers can understand, or, if it is not practicable to provide written translations to an individual with limited English proficiency, be orally translated. The plan also must be provided in an alternative format accessible, upon request, by a parent who is an individual with a disability as defined by the Americans with Disabilities Act.

## Safe Return to In-Person Instruction and Continuity of Services Plan Addendum

The Elementary and Secondary School Emergency Relief 3.0 (ESSER 3.0) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. Funding provided to states and local educational agencies (LEAs) helps safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

In the fall of 2021, LEAs developed and made publicly available a Safe Return to In-Person Instruction and Continuity of Services Plan. All plans were developed with meaningful public consultation with stakeholder groups. LEAs are required to update the plan every six months through Sept. 30, 2023, and must seek public input on the plan and any revisions and must take such input into account. LEAs also must review and update their plans and ensure they align with any significant changes to CDC recommendations for K-12 schools. Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA's publicly available website.

The following information is intended to update stakeholders and address the requirement.

LEA Name: Greeneville City Schools

Date: March 1, 2023

### 1. Describe how the LEA has continued to engage in meaningful consultation with stakeholders in the development of the revised plan.

Greeneville City Schools (GCS) has continued to engage stakeholders by providing information on the use of ESSER Funds, as well as the opportunity for stakeholders to provide anonymous feedback, and through the Greeneville City Schools Family Resource Center (FRC) Parent Advisory Board, where ESSER funds, as well as the district's Health and Safety plan, are discussed and input is encouraged and welcomed.

GCS created an ESSER 3.0 Funding Updates and Highlights form, sent to stakeholders through emails from district administration. The form allowed stakeholders to identify their role such as parent, student, teacher, community member, etc. and provided the opportunity for anonymous feedback. A link in the form also pointed readers to our ESSER Web page, where previous Public Spending and Health and Safety plans can be continually viewed.

Greeneville City Schools Family Resource Center (FRC) Parent Advisory Board met January 25, 2023, to discuss the impact of ESSER 3 funds and to encourage stakeholders to review the updates and highlights. The Health and Safety Plan was also discussed at this meeting. The community board consists of: Parents, Board of Education president, PTO Presidents representing each school, Attendance director, Coordinated School Health Supervisor and Family Resource Director. Attendance was taken and minutes from the meeting forwarded to those in attendance. Following January 25, 2023, FRC meeting, a link to the highlights and updates form was sent out, along with the meeting minutes.

The only change to the Health and Safety Plan for this six-month update is in the section titled “*Contact tracing in combination with isolation and quarantine.*” All other sections remain the same.

**2. Describe how the LEA engaged the health department in the development of the revised plan.**

Greeneville City Schools has worked with state, regional, and local health agencies, including the Greene County Health Department, to draft and implement guidelines surrounding SARS-CoV-2. Though the district and its agents will work hard to implement and abide by these guidelines, neither the guidelines themselves nor even recommendations from the Center for Disease Control and Prevention (CDC) would ever allow the District to guarantee an environment that is entirely free of COVID-19 related risks.

Our school system works closely with the Northeast Regional Health Department to provide the most up-to-date management of the COVID-19 pandemic for our students and staff. Dr. Cynthia Thomas of the Northeast Regional Health Department provides constant updates to our district with the most recent recommendations from the Tennessee Department of Health and the CDC. Dr. Thomas or her designee are immediately available for consultation for the management of any infectious diseases including COVID that we see in our district. Greeneville City Schools has designated the Coordinated School Health Supervisor as the direct liaison with the Greene County Health Department and the Northeast Regional Health Department.

In addition to partnering with local, regional, and state health and education officials, the resources below were reviewed for the development of COVID planning for the 2022-2023 school year and can continue to be accessed for updated information, which may be of interest to students and families in the GCS district.

[Tennessee Department of Health](#)  
[Tennessee Department of Health Quarantine-Isolation Recommendations](#)  
[Operational Guidance for K-12 Schools CDC](#)  
[Summary of Guidance for Minimizing the Impact of COVID 19](#)

**3. Provide the extent to which the LEA has updated adopted policies and a description of any such policies on each of the following health and safety strategies.**

*Appropriate accommodations for children with disabilities with respect to health and safety policies*

Greeneville City Schools adhere to the infection control practices recommended by the Tennessee Department of Health. Students and staff are encouraged to stay home when they are sick. Staff receive continuing education regarding the techniques of appropriate handwashing. Custodial staff follow a regular cleaning schedule to decrease the likelihood of disease transmission.

Parents or students who prefer to continue learning in a virtual mode have the option of applying to attend our K-12 online school, TOPS @Greeneville. Applications for TOPS @Greeneville must be completed prior to the beginning of each semester as enrollment is contingent on review of the application, as well as availability of classroom staffing. Information about enrollment in TOPS @Greeneville can be found [here](#).

*Physical distancing (e.g., use of cohorts/podding)*

According to experts in the field of public health, we are moving from considering COVID 19 as pandemic to considering COVID 19 as endemic. COVID 19 will be managed as other similar illnesses. No physical distancing will be implemented in the 2022-2023 school year unless Tennessee Department of Health recommends change.

*Hand washing and respiratory etiquette*

Students and staff will complete training in appropriate hand washing and respiratory etiquette procedures. Students will have scheduled times to wash their hands. Hand sanitizer will be available in all classrooms.

Appropriate hand washing techniques and use of hand sanitizer will be emphasized. Principles of respiratory etiquette are provided to our school staff by our school nurses. School staff in turn provide age appropriate training for students.

*Cleaning and maintaining healthy facilities including improving ventilation*

School campuses should undergo a level 4 (out of 5 levels) cleaning on a daily basis. Level 4 cleaning includes disinfecting all touch points daily, which includes desks, light switches, door handles, doors, chairs, benches, bathrooms, etc. all other flat surfaces (i.e., countertops) within the reach of the student and the floors. All disinfectants utilized for cleaning will be EPA-approved disinfectants chosen from List N: Disinfectants for Use Against SAR-CoV-2 (COVID-19). Areas that have had someone who tested positive for COVID-19 within the last 24 hours will undergo a Level 5 cleaning. Funds provided through the Elementary and Secondary Schools Emergency Relief Programs are being used to improve ventilation systems within our district.

*Contact tracing in combination with isolation and quarantine*

Contact tracing is no longer a recommended practice per the Tennessee Department of Health.

Quarantine is no longer recommended for contacts. CDC recommends that people who were exposed to COVID-19 (contacts) take precautions for 10 days after their exposure regardless of their vaccination status or if they have had a previous infection. Precautions include wearing a mask, watching for COVID-19 symptoms, and getting tested for COVID-19.

For additional information, please visit the GCS Web Page for COVID-19 Information at <http://COVID-19 Information 2022-23 Framework>

*Diagnostic and screening testing*

**1. COVID-19 Testing:** Two options for testing are available to parents and staff. They are:

a. **School Based COVID testing**

Greeneville City Schools will offer free COVID-19 testing during the 2022-2023 school year as long as funding is available through our Epidemiology Laboratory Capacity grant program. Testing through this program is offered at Eastview Elementary School, Hal Henard Elementary School, Highland Elementary School, Greeneville Middle School, Greeneville High School and Greene Tech Center. Parental consent is required for testing. All Greeneville City Schools employees and students are eligible for this testing program. Please check with your school nurse to set up an appointment and location for testing.

b. **Niswonger Children’s Telemedicine Program**

This program offers the ability to perform rapid COVID-19 screening, strep screens and influenza screening as a part of the telemedicine visit. Participation in this program requires parental/guardian consent and parents must enroll their students prior to the scheduling of an appointment. Click on [Enrollment Forms-English](#) or [Enrollment Packet-Spanish](#) to obtain a copy of the enrollment form. You will need to complete the form and return it to your school nurse prior to your student’s first telemedicine visit.

Niswonger Children’s Hospital has partnered with Ballad Health Medical Associates Urgent Care to provide students and staff with a convenient option to access high-quality care using virtual health technology while at school.

With permission, a school nurse will use live video technology to connect the student or staff member with an off-site Ballad Health Medical Associates Urgent Care doctor, physician assistant or nurse practitioner. The urgent care provider will have the ability to diagnose, listen to the patient’s heart and lungs, order basic labs and send any needed prescriptions to the patient’s pharmacy – all without leaving the school nurse’s office.

This service will be available Monday through Friday during normal school hours.

*Efforts to provide vaccinations to educators, other staff, and students, if eligible*

Vaccination continues to be a significant public health prevention strategy against COVID-19. Initial vaccination and recommended boosters are encouraged but not required. Vaccinations are currently available free of charge at the Greene County Health Department. Information can be found [here](#).

*Universal and correct wearing of masks*

Masks help to slow the spread of the virus. Wearing of masks is encouraged but not required for Greeneville City School employees and students outlined in the Tennessee Department of Health Recommendations.

**2. Provide a current description as to how the LEA is ensuring continuity of services including but not limited to services that address students' academic needs and students' and staff's social, emotional, mental health, and other needs, which may include student health and food services.**

**Food Service and School Meals**

- Given the very low risk of transmission from surfaces and shared objects, there is no need to limit food service approaches to single use items and packaged meals.
- Clean frequently touched surfaces. Surfaces that come in contact with food should be washed, rinsed, and sanitized before and after meals.

**Mental Health**

Mental health counselors will serve students in need of assistance. We have contracted the services of Frontier Mental Health to provide professional counseling for students who need this service and have parental consent.

Blue Cross/Blue Shield provides an EAP program for employees.

Guidance counselors will be meeting with students as needed to assist with needs.

**Physical Health**

Greeneville City Schools is partnering with the Ballard Health organization to provide a school based telemed program for students and staff. This program offers telehealth services to all students when parental consent is given for evaluation and treatment.

**Visitors/Volunteers:**

Visitors and volunteers will be encouraged to follow the current recommendations of the Tennessee Department of Health.

**GCS Web Page for COVID-19 Information**

<http://COVID-19 Information 2022-23 Framework>

## ESSER 3.0 Public Plan for Remaining Funds Addendum Guidance

2023

Local educational agencies (LEAs) are required to update the ESSER 3.0 Public Plan every six months through Sept. 30, 2023. Each time, LEAs must seek public input on the plan and any revisions and must take such input into account.

Each LEA must complete the addendum and upload it to ePlan in the LEA Document Library (March 1 and Sept. 15). The LEA must also post the addendum to the LEA's website. Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA's publicly available website. The plan intends to provide transparency to stakeholders.

Please consider the following when completing the addendum:

- On the summary page, the amounts should total the carryover amount for FY23 for each relief fund: ESSER 2.0, and ESSER 3.0.
- The LEA must respond to all questions in the document.
- The stakeholder engagement responses should closely align with the stakeholder engagement in the Health and Safety Plan.
- The LEA should ensure it uses multiple models of engagement offered to stakeholders. Examples may include surveys, in-person or virtual committee meetings, town hall meetings, or other inclusive engagement opportunities.
- LEAs should engage all applicable groups noted in meaningful consultation during the crafting of the plan and when making any significant revisions or updates to the plan.
- The number of stakeholders engaged should represent the composition of students. For example, if students with disabilities make up 15 percent of students, then 10-20 percent of respondents should represent this subgroup.
- Ensure the stakeholder engagement happened prior to the development/revision of the plan.
- Plans require local board approval and public posting.
- LEAs must update the ESSER Public Plan at least every six months through Sept. 30, 2023, seek public input on the plan and any revisions, and take such input into account.
- The American Rescue Plan (ARP) Act requires LEAs to post plans online in a language that parents/caregivers can understand, or it is not practicable to provide written translations to an individual with limited English proficiency, be orally translated. The plan also must be provided in an alternative format accessible, upon request, by a parent who is an individual with a disability as defined by the Americans with Disabilities Act.

## ESSER 3.0 Public Plan for Remaining Funds

The Elementary and Secondary School Emergency Relief 3.0 (ESSER 3.0) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. Funding provided to states and local educational agencies (LEAs) helps safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students.

In the fall of 2021, LEAs developed and made publicly available a *Public Plan - Federal Relief Spending*. All plans were developed with meaningful public consultation with stakeholder groups. Like the development of the plan, all revisions must be informed by community input and reviewed and approved by the governing body prior to posting on the LEA’s publicly available website.

The following information is intended to update stakeholders and address the requirement.

### **General Information**

LEA Name: Greeneville City Schools

Director of Schools (Name): Steve Starnes

ESSER Director (Name): Mike Fulkerson

Address: 129 W Depot Street, Greeneville, TN 37743

Phone #: 423-638-2540 District Website: <https://www2.gcschools.net/>

Addendum Date: March 1, 2023

|                           |          |
|---------------------------|----------|
| Total Student Enrollment: | 2819     |
| Grades Served:            | Pre K-12 |
| Number of Schools:        | 8        |

### **Funding**

|                               |                       |
|-------------------------------|-----------------------|
| ESSER 2.0 Remaining Funds:    | \$578,889.69          |
| ESSER 3.0 Remaining Funds:    | \$2,953,947.11        |
| <b>Total Remaining Funds:</b> | <b>\$3,532,836.80</b> |

**Budget Summary**

|                   |   | ESSER 2.0 Remaining Funds | ESSER 3.0 Remaining Funds |
|-------------------|---|---------------------------|---------------------------|
| Academics         | Tutoring                                  |                           |                           |
|                   | Summer Programming                        |                           |                           |
|                   | Early Reading                             |                           |                           |
|                   | Interventionists                          |                           | \$901,738.05              |
|                   | Other                                     | \$566,729.69              | \$538,664.25              |
|                   | Sub-Total                                 |                           | \$1,440,402.30            |
| Student Readiness | AP and Dual Credit/<br>Enrollment Courses |                           |                           |
|                   | High School Innovation                    |                           | \$24,759.50               |
|                   | Academic Advising                         |                           |                           |
|                   | Special Populations                       |                           | \$80,000                  |
|                   | Mental Health                             |                           | \$156,000                 |
|                   | Other                                     |                           |                           |
|                   | Sub-Total                                 |                           | \$260,759.50              |
| Educators         | Strategic Teacher Retention               |                           | \$238,252.28              |
|                   | Grow Your Own                             |                           |                           |
|                   | Class Size Reduction                      |                           |                           |
|                   | Other                                     |                           | \$55,000                  |
|                   | Sub-Total                                 |                           | \$293,252.28              |
| Foundations       | Technology                                |                           | \$102,000                 |
|                   | High-Speed Internet                       |                           |                           |
|                   | Academic Space (facilities)               | \$12,160                  | \$383,186.03              |
|                   | Auditing and Reporting                    |                           | \$121,948                 |
|                   | Other                                     |                           | \$352,399                 |
|                   | Sub-Total                                 |                           | \$959,533.03              |
| <b>Total</b>      |   | \$578,889.69              | \$2,953,947.11            |

### **Academics**

1. Describe strategic allocations to accelerate **Academic Achievement**, including how allocations support the investments identified in the district's needs assessment.

#### Interventionists

Learning Acceleration Interventionists - This activity addresses learning loss by providing targeted, focused, standards-based acceleration by certified teachers or highly trained teacher assistants. Intervention takes place four to five days per week for at least thirty minutes per day at our elementary schools and middle school.

2. Describe initiatives included in the "other" category.

Supplementary Math Materials – ESSER 3.0 funds helped purchase high-quality instructional materials for Greeneville Middle School prior to our math textbook adoption scheduled for 2023-2024. These materials help middle school teachers develop curriculum materials to meet student needs.

Full-time ESL teacher -Supports ELL students in providing direct ELL services at the elementary and secondary levels. The additional ESL instructor helps address learning loss of our ELL students.

Comprehensive Educational Resources (CER) fee – Provides high-quality materials for all core subjects. Teachers have access to all grade levels, with materials to fill in standard gaps or accelerate learning from other grade-level materials.

English Language Arts Professional Development –Supports learning loss by providing teachers with professional learning around implementation of high-quality instructional materials that were purchased at the middle and high school levels.

Professional Development in Math for Teachers – Supports learning loss by providing teachers with professional learning in mathematics to better meet the needs of all learners.

Math textbook adoption – High-quality instructional materials for all grade levels in 2023-2024.

Literacy Stipends – Teacher literacy training will be centered around phonological awareness, phonemic awareness, phonics, fluency, and vocabulary and will impact students in grades Pre-k through 5.

Reading Plus - Used in Grades 3-5, Reading Plus is an adaptive literacy solution that improves fluency, comprehension, vocabulary, stamina, and motivation.

### **Student Readiness**

1. Describe strategic allocations to support **Student Readiness** and the School-Related Supports necessary to access high-quality instruction, including how allocations support the investments identified in the district's needs assessment.

High School Innovation

Credit Recovery – ESSER 3.0 funds supported learning loss during the 2021-2022 school year by providing additional time for high school students to recover credits. The additional period allowed students to accelerate learning by continuing to have the opportunity to attain four new credits each semester, while recovering a fifth credit.

Response to Intervention (RTI) Instructional Assistant –An RTI Instructional Assistant helps support learning loss at Greeneville High School by providing intervention services for math and reading, as well as individual instruction based on the needs of each student. RTI assistants monitor student progress.

Special Populations

CASE Assessments - CASE assessments assist in closing student learning gaps and mitigating student learning loss by providing data showing how students are progressing on specific grade-level standards. This allows teachers to differentiate instruction and create individual learning paths for students.

IXL Student Licenses - Funds will be utilized for individualized intervention with related IXL Math software resources.

Mental Health

Mental Health Mental Health Counselors - Mental health counselors continue to work with individuals, groups, families and communities to improve mental health issues including bullying, anger management, careers, depression, relationships, self-image and stress. Students will develop strategies and skills to change their behavior or cope with difficult situations.

2. Describe initiatives included in the “other” category.

**Educators**

1. Describe strategic allocations to **Recruit, Retain and Support Educators and School Personnel**, including how allocations support the investments identified in the district's needs assessment.

Strategic Teacher Retention

Dedicated Substitutes - Having reliable, familiar substitutes who know protocol helps increase student achievement, increase student and teacher morale, and increase the likelihood of retaining high-quality teachers. Dedicated subs help provide seamless classroom instruction of students during teacher absence.

2. Describe initiatives included in the “other” category.

Aspiring Instructional Leadership Academy – Aspiring teacher leaders and aspiring administrators will participate in a two-year instructional program that will concentrate on basic knowledge of the core values of the school district, foundations of leadership standards, effective instructional practices, improving school-wide instruction, supervising and human capital management, cultivating leadership in others, and other skills needed to make student-centered leadership decisions. This cohort model will provide aspiring leaders with the skills and competencies to enhance their leadership skills.

NASSP – A team of 15 administrators, including all principals, all assistant principals, the Director of Schools, Assistant Direct of Schools for Instruction, and the Teaching and learning Coordinator will attend The National Association of Secondary School Principals Ignite 2023 conference. Grade levels Pre-K through 12 will be impacted by this work. The conference will equip school and district leaders to better respond to student needs and learning gaps as a result of Covid-19 learning disruptions.

**Foundations**

1. Describe strategic allocations to **Strengthen Structural Expectations**, including how allocations support the investments identified in the district’s needs assessment.

Technology

Devices – ESSER 3.0 funds continue to help pay for district-provided computers, ensuring that relevant and robust learning devices are in place at Greeneville City Schools.

Academic Space (facilities)

Greeneville High School and Greeneville Middle School HVAC replacements– ESSER 3.0 funds helped provide new HVAC systems at Greeneville High School gymnasium and at Greeneville Middle School.

Greeneville High School Roof Repair - ESSER 3 funds have enabled GCS to repair a portion of the roof at Greeneville High School that was leaking over the gymnasium, as well as a leaking section of roof at George Clem Operations Building. The result of these repairs is a dry, healthy environment for students and employees.

Custodians – These three part-time positions provide additional cleaning throughout the school cafeterias and dining areas. This allows the daytime custodians to focus on cleaning touchpoints and commonly used areas such as libraries and gymnasiums.

Auditing and Reporting

ESSER Specialist and Administrative Stipends- Help manage and report on ESSER funds in a compliant and effective manner.

2. Describe initiatives included in the “other” category.

Indirect Costs

**Monitoring, Auditing, and Reporting**

1. Outline how the LEA is continuing to actively monitor allocations; conducting interim audits to ensure an appropriate application of funds; collecting and managing data elements required to be reported; and reporting this information to the community.

Greeneville City Schools will be in compliance when monitoring, auditing, and reporting all ESSER allocations. Greeneville City Schools has protocols and procedures in place within the fiscal department to ensure an appropriate application and reporting of ESSER funds. Additional personnel support to collect and manage data elements, monitor revenue and expenditures of all ESSER grants on a monthly basis, as well as assists all stakeholders, grant coordinators and workers. Additionally, reimbursement requests and reports will be completed in ePlan in a timely manner to ensure that budgets and grant standards are met in accordance with school system initiatives, state, federal and local regulations and generally accepted accounting principles.

2. Describe how the LEA is meeting the requirements to spend 20 percent of **the total ESSER 3.0 allocation** on direct services to students to address learning loss, or indicate participation in TN ALL Corps.

Greeneville City measures learning loss and gain in several ways. We analyze NWEA universal screening data and CASE benchmark at the school level to provide RTI services to students who qualify and to target specific students and student groups to invite to participate in our 21st Century Tutoring Programs. This data is also used to differentiate instruction in tier 1.

The TVAAS data gives a good picture of individual student gain or loss. We look at individual student growth populated in the TVAAS site so that we can increase our data picture of each child and make adjustments to best serve their needs. We are proud of the overall student growth data in our schools and district but want to take a deeper dive in the individual student level data.

In addition to teacher use for classroom instruction, data teams at each school meet every 4.5 weeks to analyze RTI, universal screening data, and progress monitoring data to ensure that students are making adequate progress and the team makes data driven decisions to ensure that student needs are met. The district RTI team meets every 4.5 weeks to ensure fidelity to the RTI procedures and protocols, to analyze district and school level data trends, and make adjustments according to the data.

Outside of ESSER funding, we are providing before and after school tutoring through a 21st Century Grant and tutoring through the Niswonger Project on Track Program.

ESSER 3.0 funds support learning loss in several ways. We have analyzed TN Ready data at the 3-8 level and NWEA data at the K-2 level to identify students in the approaching category to target for specific intervention. Our students below the 25th percentile are currently receiving RTI services to meet their needs. We have looked at both all student data and subgroup level data and have targeted students in the approaching category to provide targeted, standards-based intervention programs.

ESSER 3.0 funds have helped and continue to help GCS support learning loss through resources listed below.

- Evidence from previous programs in our district tells us that the most gain we see in student achievement is when certified teachers provide additional intervention services to our students. We have hired part-time, retired teachers or other certified teachers to provide these services as Learning Acceleration Interventionists. The teachers work with students for at least thirty minutes each day for at least four days per week. Specific grade level standards are the focus of these interventions using CASE formative assessments and CASE and NWEA benchmark assessment data. The teachers use state provided materials, along with other district curriculum for additional support.
- Through mandatory credit recovery provided by ESSER 3.0 funds in Spring 2022 helped support learning loss by providing additional time for high school students to recover credits. The additional period allowed students to accelerate learning by continuing to have the opportunity to attain four new credits each semester, while recovering a fifth credit.
- Response to Intervention (RTI) Instructional Assistant – The RTI Instructional Assistant helps support learning loss at Greeneville High School by providing intervention services for math and reading, as well as individual instruction based on the needs of each student. RTI assistants monitor student progress.
- Reading Plus - Used in Grades 3-5, Reading Plus is an adaptive literacy solution that improves fluency, comprehension, vocabulary, stamina, and motivation.
- Teacher Literacy Stipends - Training will be centered around phonological awareness, phonemic awareness, phonics, fluency, and vocabulary and will impact students in grades Pre-k through 5.

- An additional ESL teacher continues to support ELL students in providing direct ELL services at the elementary and secondary levels. Data highlights this need, as our ELL population has experienced greater declines in learning than other student populations.
- Continued funding and use of CASE/Mastery Connect Item Banks and Benchmark assessments assist in closing student learning gaps and mitigating student learning loss by providing data showing how students are progressing on specific grade-level standards. This allows teachers to differentiate instruction and create individual learning paths for students.
- Aspiring Instructional Leadership Academy – Aspiring teacher leaders and aspiring administrators will participate in a two-year instructional program that will concentrate on basic knowledge of the core values of the school district, foundations of leadership standards, effective instructional practices, improving school-wide instruction, supervising and human capital management, cultivating leadership in others, and other skills needed to make student-centered leadership decisions. This cohort model will provide aspiring leaders with the skills and competencies to enhance their leadership skills.
- NASSP – GCS Leadership will attend The National Association of Secondary School Principals Ignite 2023 conference. Grade levels Pre-K through 12 will be impacted by this work. The conference will equip school and district leaders to better respond to student needs and learning gaps as a result of Covid-19 learning disruptions.

### ***Family and Community Engagement***

1. Describe how the LEA has continued to engage in meaningful consultation with stakeholders in the development of the revised plan.

Greeneville City Schools has continued to engage stakeholders through emailed updates and highlights that provide information on the use of ESSER Funds, as well as the opportunity for stakeholders to provide anonymous feedback, and through Greeneville City Schools Family Resource Center (FRC) Parent Advisory Board, where ESSER funds, as well as the district's Health and Safety plan, are discussed and input is encouraged and welcomed.

2. Describe how the LEA engaged at minimum 10 percent of the total stakeholders engaged vs. responses received in the development of the revised plan.

GCS created an ESSER 3.0 Funding Updates and Highlights form, which provided the opportunity for stakeholder feedback and pointed readers to our ESSER Web page so that previous Public Spending and Health and Safety plans could be reviewed. In addition, the form provided the opportunity for stakeholders to identify their role(s) such as parent, student, teacher, community member, etc.

Specifically, a paragraph encouraging participation in reviewing the updates and highlights and providing feedback was sent to administration to be distributed by email to students, families, teachers, and other stakeholders. The paragraph provided a link to the form and to the district's ESSER Web page.

A similar paragraph has also been included in the district's annual report, complete with links to the form for feedback, and our ESSER Web page. The annual report is printed and is also available in PDF format on the district Web site. It is available to all members of the community through our Web site.

In addition, Greeneville City Schools Family Resource Center (FRC) Parent Advisory Board met January 25, 2023, to discuss the impact of ESSER 3 funds and to encourage stakeholders to review the updates and highlights. The community board consists of: Parents, Board of Education president, PTO Presidents representing each school, Attendance director, Coordinated School Health Supervisor and Family Resource Director. Attendance was taken and minutes from the meeting forwarded to those in attendance. Following the January 25, 2023, FRC meeting, a link to the form was sent out, along with the meeting minutes.

### 3. Describe how the LEA engaged a representation of a diverse population of stakeholders.

The ESSER 3.0 Funding Updates and Highlights targeted all student populations, as well as families of students, through emails from administration. Other community members and stakeholders were included through our Family Resource Council Advisory Board meeting, which consists of parents, student representatives, and community members. Access to the updates and highlights will be available through a link on our upcoming Annual Report, located on the GCS Web Site. To give families and community stakeholders time to review and submit responses, the approach used for this engagement is ongoing through the month of February. In addition, the updates and highlights will be provided on the public ESSER Web Page indefinitely in a PDF format for viewing once the form is closed. The form has been made available in Spanish to our ESL students and families.

### 4. Describe how the LEA used multiple modes of engagement (such as surveys, scheduled in-person or virtual meetings, and town halls) to gain input from stakeholders in the development of the revised plan.

In addition to the ESSER 3.0 Highlights and Updates form and the January 25, 2023, FRC Advisory Board meeting, the original and previously updated plans are posted on the GCS Web site, which is noted on the survey introduction so that stakeholders can continually reference those. The highlights and updates form also contained a section for anonymous input, and an email address is provided for ESSER inquiries at any time on our Web site.

# Greeneville City Board of Education

|  |   |                                  |                                   |
|--|---|----------------------------------|-----------------------------------|
| Monitoring:<br><b>Review: Annually</b> | Descriptor Term:<br><b>Surplus Property</b> | Descriptor Code:<br><b>2.403</b> | Revision Date:<br><b>03/28/23</b> |
|  |   | Rescinds:<br><b>2.403</b>        | Adoption Date:<br><b>02/27/18</b> |

## 1 General

2 When equipment, books, materials, and other personal property no longer have an intended use by the  
3 system or are no longer capable of being used because of condition, the Director of Schools or his/her  
4 designee shall prepare a list of unusable items for Board approval.<sup>1</sup> The list shall contain the following  
5 information: name of item, ~~date of purchase~~, and reason for disposal. The Board shall declare them  
6 surplus property and authorize their disposal.

7 All unusable items shall be sold to the highest bidder after advertising in a newspaper of general  
8 circulation at least seven (7) days prior to the sale.<sup>2</sup>

9 Surplus property which has no value or has a value of less than five hundred (\$500) may be disposed of  
10 without the necessity of bids. In order for such disposal without bids, the Director of Schools and the  
11 Board Chair shall agree in written form that the property is of no value or is of less value than five  
12 hundred (\$500).<sup>3</sup>

13 If reasonable attempts to dispose of surplus properties fail to produce monetary return to the system, the  
14 Board shall approve other methods of disposal.<sup>4</sup>

## 15 **DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS<sup>5</sup>**

16 When equipment that was purchased with federal dollars is no longer needed for the original project or  
17 program or for other activities currently or previously supported by a federal agency, disposition of the  
18 equipment shall be made as follows:

- 19 (1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained,  
20 sold or otherwise disposed of with no further obligation to the awarding agency; or  
21 (2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be  
22 retained or sold, and the awarding agency shall have a right to an amount calculated by  
23 multiplying the current market value or proceeds from sale by the awarding agency's share of  
24 the equipment.

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### Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. TCA 49-6-2007(b)
3. TCA ~~12-2-403(a)~~ 49-6-2007(d)
4. ~~2 CFR § 200.313~~ TCA 12-2-403(a)
5. 2 CFR § 200.313


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### Cross References

- Duties of Officers 1.201  
Inventories 2.702  
Textbooks and Instructional Materials 4.400

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## Statement of Work

|   |                               |   |
|---|-------------------------------|---|
| <b>Project:</b> 2023-24 NIET Support for Greeneville City Schools - TN Math Implementation Grant (Year 2)   |                               | <b>Project ID:</b> ID-2701  |
| <b>Partner:</b> Greeneville City Schools  |                               | <b>Date:</b> February 20, 2023  |
| <b>Primary Contact Name:</b><br>Suzanne Bryant  | <b>Phone:</b><br>423-787-8000 | <b>Email:</b><br>bryants@gcschools.net  |
| <b>Secondary Contact Name:</b>  | <b>Phone:</b>                 | <b>Email:</b>   |
| <b>Scope:</b><br>Greeneville City Schools has requested NIET support for 2023-24 school year for the Math Implementation Grant. This Statement of Work represents the second year of a two year agreement. NIET and the district will meet in spring of 2023 to outline the year two support. The support for Year 2 includes 22 days of training and support for a total cost of \$70,000.00. Travel is inclusive. This agreement is effective immediately and will continue through June 30, 2024; additional details are outlined on Appendix A. |                               |   |
| <b>Authorized Representative Name</b>   | <b>Date</b>                   | <b>Authorized Representative Signature</b>  |
| <u>National Institute for Excellence in Teaching</u><br>Molly Sears<br>Chief Financial Officer  | February 20, 2023             |  |
| Name: <u>Greeneville City Schools</u><br>Title:   |                               |   |

## GENERAL TERMS AND CONDITIONS

These General Terms and Conditions (“General Terms and Conditions”) are applicable to any Services (as defined below) provided by the National Institute for Excellence in Teaching, a nonprofit, public benefit corporation (“NIET”) as retained and subscribed pursuant to the “Statement of Work” (“SOW”, and together with these General Terms and Conditions, the “Agreement”) therein as the Client.

### **1. THE SERVICES**

- a. Provision of the Services. Pursuant to the Statement of Work, NIET has agreed to provide Client with services as described in the Statement of Work, (the “Services”). The Services may be provided to Client in person or virtually by NIET personnel, by granting access to NIET’s Data Management System (the “Portal”), or as more fully set forth in the Statement of Work. All references herein to “Client” shall refer to Client and its affiliates that are receiving the Services pursuant hereto.
- b. Performance Standard. NIET will perform the Services in a professional manner, using personnel having a level of skill in the area commensurate with the requirements of the Services to be performed. NIET shall use commercially reasonable efforts to maintain the timeliness of the delivery of the Services.
- c. Use of Services. Client agrees that (i) it will not knowingly use the Services in contravention of any laws or regulations, (ii) it will use the Services in accordance with the instructions and reasonable policies established by NIET from time to time and communicated to Client and (iii) it will use the Services only for internal purposes. Client will not provide, directly or indirectly, any of the Services or any portion thereof to any third-party.
- d. Client Responsible for Compliance with Laws. Client (and not NIET) will be responsible (i) for compliance by Client with all laws and governmental regulations affecting its employees (including labor regulations (e.g., time and attendance) and collective bargaining agreements, and (ii) for any use Client may make of the Services to assist in complying with laws and governmental regulations, including qualifying for and obtaining grants or complying with any related audits.
- e. Web-Based Services. Client understands that a portion of the Services supplied by NIET hereunder are delivered over the Internet and the reliability of the Internet is beyond the reasonable control of NIET. Therefore, although NIET makes reasonable efforts to ensure the accuracy and reliability of such Services, neither NIET nor any third party supplier guarantees such accuracy or reliability, and Client acknowledges that NIET, its employees, agents, contractors, sub-contractors and other third party suppliers will not be held liable for any damages suffered or incurred by Client or any other person or entity arising out of (a) any fault, interruption or delay in any service supplied to Client, (b) out of any inaccuracy, error or omission in any Service supplied to Client, (c) any loss of data, or (d) any reliance upon any Service supplied to Client however such faults, interruptions, delays, inaccuracies, errors or omissions arise, unless due to NIET’s gross negligence or willful misconduct.

### **2. FEES; TAXES**

- a. Late Cancellation. In the event that NIET is scheduled to deliver Services and for reasons unrelated to Section 8.e., the Client cancels within seventy-two (72) hours, NIET will charge for the delivery of Services as outlined in the Statement of Work.
- b. Fees. Client shall pay NIET for the Services in the amount and at the time set forth in the Statement of Work. Client will pay all invoices, if any, in full within thirty (30) days of invoice date. If Client fails to pay any amount due hereunder, whether by acceleration or otherwise, Client, on written demand, shall pay interest at the rate of 1.5% (or the maximum allowed by law if less) on such past due amount from the due date thereof until the payment date. Client shall reimburse NIET for any expenses incurred, including interest and reasonable attorney fees, in collecting amounts due NIET hereunder.

### **3. INTELLECTUAL PROPERTY**

- a. Ownership of Proprietary Rights. All rubrics, trainings, support materials, software applications, manuals, reports, studies, and related documentation made available, directly or indirectly, by NIET to Client, including without limitation the Portal and all manuals, reports, studies and similar material created by NIET, as part of the Services (collectively, the “NIET Products”) are the exclusive property of NIET or the third parties from whom NIET has secured the rights to such NIET Product. All rights, title and interest in or to any copyright, trademark, service mark and other proprietary right relating to the NIET Products and the related logos, product names, etc. are reserved. The use of any software included in, or supplied by NIET for use with, the NIET Products, shall be governed by the license agreement delivered with such software. Neither Client nor any recipient shall: (i) alter or remove from any NIET Product or associated documentation any proprietary, copyright, trademark or trade secret legend, or (ii) attempt to decompile, disassemble or reverse engineer the NIET Product or other confidential and proprietary information.
- b. NIET Infringement Indemnity. NIET will defend Client in any suit or cause of action alleging that the NIET Products, as provided by NIET and used in accordance with the terms of this Agreement, infringe upon any United States copyright, trade secret, or other proprietary right of a third party. NIET will pay damages assessed, including reasonable attorneys’ fees, against Client in any such suit or cause of action, provided that, (i) NIET is promptly notified in writing of such a suit or cause of action, (ii) NIET controls any negotiations or defense and Client assists NIET as reasonably required by

NIET, and (iii) Client takes all reasonable steps to mitigate any potential damages that may result. The foregoing infringement indemnity will not apply and NIET will not be liable for any damages assessed in any suit or cause of action whereby Client is required to indemnify NIET pursuant to Section 3.c. below. If any NIET Product is held or believed to infringe on any third-party's intellectual property rights, NIET may, in its sole discretion, (a) modify the NIET Product to be non-infringing, (b) obtain for Client a license to continue using such NIET Product, or (c) if neither (a) nor (b) are practical, terminate this Agreement as to the infringing NIET Product and return to Client any unearned fees paid by Client to NIET in advance. This Section 3.b. states NIET's entire liability and Client's exclusive remedies for infringement of intellectual property rights of any kind.

- c. Client Infringement Indemnity. To the extent permitted by State law, Client will defend NIET against, and pay damages assessed in, any suit or cause of action alleging that the NIET Products infringe upon any United States copyright, trade secret, or other proprietary right of a third party, to the extent that any such suit or cause of action results from (i) any alteration, change, modification and /or enhancement of the NIET Products made by Client or any third party on behalf of Client without NIET's express permission; (ii) Client's use of the NIET Products in combination with any hardware, software or other materials not expressly authorized by NIET, or use of other than the most current release of the NIET Products that results in a claim or action for infringement that could have been avoided by use of the current release, (iii) use of the NIET Products after Client has been notified that the NIET Products infringe upon the intellectual property rights of a third party, or (iv) use by Client of unmodified NIET Products after Client has been informed of modifications that would avoid claims of infringement.

#### 4. GENERAL PROVISIONS

- a. Protection of Client Files. NIET will take reasonable precautions to prevent the loss of or alteration to Client's data files in NIET's possession, but NIET does not undertake to guarantee against any such loss or alteration. NIET will maintain a record retention policy and may from time to time, in its sole discretion, modify or amend such policy. However, NIET is not and will not be, Client's official record keeper. Accordingly, Client will, to the extent it deems necessary, keep copies of all source documents of the information delivered to NIET.
- b. Confidential Information. All Confidential Information disclosed hereunder will remain the exclusive and confidential property of the disclosing party. The receiving party will not disclose the confidential information of the disclosing party and will use at least the same degree of care, discretion and diligence in protecting the Confidential Information of the disclosing party as it uses with respect to its own confidential information. The receiving party will limit access to Confidential Information to its employees and authorized agents with a need to know and will instruct such persons to keep such information confidential. Notwithstanding the foregoing, (i) NIET may use information collected in the Portal for its noncommercial research purposes and (ii) the receiving party may disclose Confidential Information to the extent necessary to comply with any law, rule, regulation or ruling applicable to it and to the extent necessary to enforce its rights under this Agreement.

#### 5. LIMITATION OF LIABILITY

This Section 5 sets forth the full extent of NIET's liability for damages resulting from this Agreement or the Services rendered or to be rendered hereunder, regardless of the form in which such liability or claim for damages may be asserted, and sets forth the full extent of Client's remedies. NIET and Client acknowledge that the fees for the Services to be provided hereunder reflect the allocation of risk set forth in this Section 5.

- a. Client Responsibility. Client will be responsible for (i) the consequences of any instructions Client may give to NIET, (ii) Client's failure to use the Services in the manner prescribed by NIET, and (iii) Client's failure to supply accurate and timely information.
- b. Errors and Omissions. NIET's sole liability to Client or any third party for claims of any type or character arising from errors or omissions in the Services that are caused by NIET shall be to correct the affected Client training, product, study, report or material, as the case may be. Upon the request of Client, NIET will correct any error or omission made by NIET in connection with the Services at no additional charge to Client.
- c. Limit on Monetary Damages. Notwithstanding anything to the contrary contained in this Agreement (other than and subject to its indemnity obligations pursuant to Section 3.b, above), NIET's liability under this Agreement for damages (monetary or otherwise) under any circumstances for claims of any type or character made by Client or any third party arising from or related to the Services will be limited in each instance to the lesser of (i) the amount of actual damages incurred by Client or, (ii) NIET's charges for the affected Services; provided however, that NIET's aggregate liability hereunder in any calendar year will not exceed the fees collected from Client by NIET during the previous twelve (12) months. NIET will issue Client a credit(s) equal to the applicable amount and any such credit(s) will be applied against future Services. The foregoing limitation shall not apply to actual damages incurred by Client as a direct result of the criminal acts of NIET or any of its employees.
- d. No Consequential Damages. NEITHER NIET NOR CLIENT WILL BE RESPONSIBLE FOR SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, OR OTHER SIMILAR DAMAGES THAT THE OTHER PARTY MAY INCUR OR EXPERIENCE IN CONNECTION WITH THIS AGREEMENT OR THE SERVICES, HOWEVER CAUSED AND UNDER WHATEVER THEORY OF LIABILITY, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

#### 6. TERM AND TERMINATION

- a. Term. NIET or Client may terminate the Statement of Work as provided therein. The Terms of this General Terms and

Confidential and Proprietary

Conditions shall survive the termination of the Statement of Work, as applicable.

- b. Post-Termination Services. If the parties agree to any post termination services, such as transition services, the Agreement shall continue to with respect to such Services to the extent not expressly contradicted by any such post-termination agreement.
- c. Post-Termination Data. If requested by Client within 6 months of the termination of the Statement of Work, NIET shall deliver Portal reports to Client in, at NIET's election, an Excel or PDF format. Client may request within 6 months of the termination of the Statement of Work Portal reports in another format, or raw data, and NIET will attempt to accommodate Client at a fee to be mutually agreed upon by the parties.

**7. DISCLAIMER OF WARRANTIES**

EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, NIET EXPRESSLY DISCLAIMS ALL EXPRESS AND IMPLIED WARRANTIES, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, ACCURACY, INTEGRATION OR FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, NON-INTERRUPTION OF USE, AND FREEDOM FROM PROGRAM ERRORS WITH RESPECT TO THE SERVICES, THE NIET PRODUCTS, ANY CUSTOM PROGRAMS CREATED BY NIET OR ANY THIRD-PARTY SOFTWARE DELIVERED BY NIET.

**8. GENERAL**

- a. Assignment. Neither party may assign this Agreement without the prior written consent of the other.
- b. Inducement. Client has not been induced to enter into this Agreement by any representation or warranty not set forth in this Agreement. This Agreement contains the entire agreement of the parties with respect to its subject matter. This Agreement shall not be modified except in writing and signed by NIET and Client.
- c. Independent Contractor Status. Each party and its employees are independent contractors in relation to the other party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the parties.
- d. Third Party Beneficiaries. Nothing in this Agreement creates, or will be deemed to create, third party beneficiaries of or under this Agreement. NIET has no obligation to any third party by virtue of this Agreement.
- e. Force Majeure. Any party hereto will be excused from performance under this Agreement for any period of time that the party is prevented from performing its obligations hereunder as a result of an act of God, war, earthquake, civil disobedience, pandemic, court order, labor dispute, or other cause beyond the party's reasonable control.
- f. Governing Law. This Agreement shall be governed, construed, and enforced according to the laws of the State of Tennessee, without giving effect to principles of conflicts of laws.
- g. Notices. Notices sent to either party shall be effective when delivered in person, by mail, or by email to the address or email address, as the case may be, set forth in the Statement of Work. For mail, notice shall be effective one (1) day after being sent by overnight courier, or two (2) days after being sent by first class mail postage prepaid. For email, notice shall be effective upon receipt acknowledgement from the recipient.

**Executed in conjunction with, and hereby made part of, that certain Statement of Work.**

**Client Initial** \_\_\_\_\_

**Dated** \_\_\_\_\_

## Appendix A

| Name  | Description  | Quantity | Price              | Extended Cost |
|---|--|----------|--------------------|---------------|
| TDOE Math Implementation - Progress Monitoring                              | Progress monitoring and planning sessions to help district refine curriculum implementation strategy and engage in continuous improvement; A.3.a.  | 1        | \$8,250.00         | \$8,250.00    |
| TDOE Math Implementation - Unit Preparation Training/Support                | Task analysis and unit preparation training for math lessons; A.3.e  | 1        | \$6,500.00         | \$6,500.00    |
| TDOE Math Implementation - Curriculum-Embedded Assessments Training/Support | Training and support for curriculum-embedded Assessments that determine additional supports necessary for students during Tier I instruction; A.3.j.   | 1        | \$6,500.00         | \$6,500.00    |
| TDOE Math Implementation - Lesson Preparation Training                      | Lesson preparation training for math lessons; A.3.e  | 1        | \$6,500.00         | \$6,500.00    |
| TDOE Math Implementation - Student Work Analysis Protocol Training          | Use of student work analysis protocols to determine if tasks are on grade level and determine mastery level of students to support and provide next steps needed in Tier I instruction; A.3.f. | 1        | \$6,500.00         | \$6,500.00    |
| TDOE Math Implementation - Research-Based Strategies Training               | Advanced training for math educators in effective research-based instructional strategies (e.g., CRA) and practices for teaching math rooted in selected materials; A.3.b ; A.3.h              | 1        | \$9,750.00         | \$9,750.00    |
| TDOE Math Implementation - TN Math IPG and IFDs Training/Support            | Advanced training and support for leaders to use TN Math IPG and IFDs for teacher learning and support (School Leader and District leader); A.3.c.; 3.A.d                                      | 1        | \$26,000.00        | \$26,000.00   |
| <b>TOTAL</b>  |  |          | <b>\$70,000.00</b> |               |

*Please note: NIET issues invoices on a monthly basis for support outlined in this Statement of Work. NIET invoices in half and full day increments based on direct hours of support. For 3 or fewer hours, a half-day will be invoiced. For more than 3 hours, a full-day will be invoiced. This Statement of Work is valid for 60 days from the date hereof, and becomes binding if signed and delivered by both parties during that period.*



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**QUOTE PREPARED FOR:**

Greeneville City Schools  
129 W DEPOT ST  
GREENEVILLE, TN 37743-1102  
ACCOUNT NUMBER: 431353

**SUBSCRIPTION/DIGITAL CONTACT:**

**CONTACT:**

**SALES REP INFORMATION:**

Shannon Soller  
[shannon.soller@mheducation.com](mailto:shannon.soller@mheducation.com)

| Section Summary                                | Value of All Materials | Free Materials      | Product Subtotal    |
|--|------------------------|---------------------|---------------------|
| <a href="#">TN Reveal Math</a>                 | \$0.00                 | \$0.00              | \$0.00              |
| <a href="#">TN Reveal Math Algebra 1 ©2024</a> | \$36,891.90            | (\$2,204.40)        | \$34,687.50         |
| <a href="#">TN Reveal Math Geometry ©2024</a>  | \$36,891.90            | (\$2,204.40)        | \$34,687.50         |
| <a href="#">TN Reveal Math Algebra 2 ©2024</a> | \$36,891.90            | (\$2,204.40)        | \$34,687.50         |
| <b>PRODUCT TOTAL*</b>                          | <b>\$110,675.70</b>    | <b>(\$6,613.20)</b> | <b>\$104,062.50</b> |
| <b>ESTIMATED S&amp;H**</b>                     |                        |                     | \$2,105.85          |
| <b>ESTIMATED TAX**</b>                         |                        |                     | TBD                 |
| <b>GRAND TOTAL*</b>                            |                        |                     | <b>\$106,168.35</b> |

\* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

\*\*Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes are not included in the quote total. If applicable, actual tax charges will be applied at time of order.

Comments:

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QUOTE DATE: 02/01/2023

ACCOUNT NAME: Greeneville City Schools

EXPIRATION DATE: 03/18/2023

QUOTE NUMBER: DGARB-02012023015108-001

ACCOUNT #: 431353

PAGE #: 1



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| Product Description   | ISBN              | Qty | Unit Price | Free Materials    | Line Subtotal      |
|---|-------------------|-----|------------|-------------------|--------------------|
| <b>TN Reveal Math</b>   |                   |     |            |                   |                    |
| <b>TN Reveal Math Subtotal:</b>   |                   |     |            | <b>\$0.00</b>     | <b>\$0.00</b>      |
| <b>TN Reveal Math Algebra 1 ©2024</b>                                   |                   |     |            |                   |                    |
| TN RVL ALG1 STUDENT BUNDLE WITH ALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC  | 978-1-26-622673-1 | 250 | \$138.75   | \$0.00            | \$34,687.50        |
| TN REVEAL ALG 1 UNIFORM TEACHER RESOURCE PACKAGE 6 YEAR SUBSCRIPTION    | 978-1-26-659976-7 | 5   | \$440.88   | \$2,204.40        | *Free Materials    |
| <b>TN Reveal Math Algebra 1 ©2024 Subtotal:</b>                         |                   |     |            | <b>\$2,204.40</b> | <b>\$34,687.50</b> |
| <b>TN Reveal Math Geometry ©2024</b>                                    |                   |     |            |                   |                    |
| TN RVL GEOM STUDENT BUNDLE WITH ALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC  | 978-1-26-623502-3 | 250 | \$138.75   | \$0.00            | \$34,687.50        |
| TN REVEAL GEOMETRY UNIFORM TEACHER RESOURCE PACKAGE 6 YEAR SUBSCRIPTION | 978-1-26-659982-8 | 5   | \$440.88   | \$2,204.40        | *Free Materials    |
| <b>TN Reveal Math Geometry ©2024 Subtotal:</b>                          |                   |     |            | <b>\$2,204.40</b> | <b>\$34,687.50</b> |
| <b>TN Reveal Math Algebra 2 ©2024</b>                                   |                   |     |            |                   |                    |
| TN RVL ALG2 STUDENT BUNDLE WITH ALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC  | 978-1-26-625244-0 | 250 | \$138.75   | \$0.00            | \$34,687.50        |
| TN REVEAL ALG 2 UNIFORM TEACHER RESOURCE PACKAGE 6 YR SUBSCRIPTION      | 978-1-26-660010-4 | 5   | \$440.88   | \$2,204.40        | *Free Materials    |
| <b>TN Reveal Math Algebra 2 ©2024 Subtotal:</b>                         |                   |     |            | <b>\$2,204.40</b> | <b>\$34,687.50</b> |

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129 W DEPOT ST  
GREENEVILLE, TN 37743-1102  
ACCOUNT NUMBER: 431353

**CONTACT:**

|                                 |                     |
|---------------------------------|---------------------|
| VALUE OF ALL MATERIALS          | \$110,675.70        |
| FREE MATERIALS                  | (\$6,613.20)        |
| <b>PRODUCT TOTAL*</b>           | <b>\$104,062.50</b> |
| ESTIMATED SHIPPING & HANDLING** | \$2,105.85          |
| ESTIMATED TAX**                 | TBD                 |
| <b>GRAND TOTAL</b>              | <b>\$106,168.35</b> |

**SUBSCRIPTION/DIGITAL CONTACT:**

Comments:

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School Purchase Order Number: \_\_\_\_\_

\_\_\_\_\_  
Name of School Official (Please Print)

\_\_\_\_\_  
Signature of School Official

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Email: [orders\\_mhe@mheducation.com](mailto:orders_mhe@mheducation.com) | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

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GREENEVILLE, TN 37743-1102  
ACCOUNT NUMBER: 431353

**SUBSCRIPTION/DIGITAL CONTACT:**

**CONTACT:**

**SALES REP INFORMATION:**

Shannon Soller  
[shannon.soller@mheducation.com](mailto:shannon.soller@mheducation.com)

| Section Summary                               | Value of All Materials | Free Materials       | Product Subtotal    |
|---|------------------------|----------------------|---------------------|
| <a href="#">TN Reveal Math</a>                | \$0.00                 | \$0.00               | \$0.00              |
| <a href="#">Grade K</a>                       | \$44,497.92            | (\$11,772.42)        | \$32,725.50         |
| <a href="#">Grade 1</a>                       | \$47,848.59            | (\$12,842.64)        | \$35,005.95         |
| <a href="#">Grade 2</a>                       | \$42,386.43            | (\$11,772.42)        | \$30,614.01         |
| <a href="#">Grade 3</a>                       | \$46,042.74            | (\$12,842.64)        | \$33,200.10         |
| <a href="#">Grade 4</a>                       | \$46,479.69            | (\$11,772.42)        | \$34,707.27         |
| <a href="#">Grade 5</a>                       | \$44,071.89            | (\$11,772.42)        | \$32,299.47         |
| <a href="#">TN Reveal Math Course 1 @2024</a> | \$25,207.92            | (\$3,726.72)         | \$21,481.20         |
| <a href="#">TN Reveal Math Course 2 @2024</a> | \$27,356.04            | (\$3,726.72)         | \$23,629.32         |
| <a href="#">TN Reveal Math Course 3 @2024</a> | \$26,998.02            | (\$3,726.72)         | \$23,271.30         |
| <b>PRODUCT TOTAL*</b>                         | <b>\$350,889.24</b>    | <b>(\$83,955.12)</b> | <b>\$266,934.12</b> |
| <b>ESTIMATED S&amp;H**</b>                    |                        |                      | \$2,806.25          |
| <b>ESTIMATED TAX**</b>                        |                        |                      | TBD                 |
| <b>GRAND TOTAL*</b>                           |                        |                      | <b>\$269,740.37</b> |

\* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

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QUOTE NUMBER: DGARB-02012023011925-001

ACCOUNT #: 431353

PAGE #: 1



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| Product Description  | ISBN              | Qty | Unit Price | Free Materials     | Line Subtotal      |
|--|-------------------|-----|------------|--------------------|--------------------|
| <b>TN Reveal Math</b>  |                   |     |            |                    |                    |
| <b>TN Reveal Math Subtotal:</b>  |                   |     |            | <b>\$0.00</b>      | <b>\$0.00</b>      |
| <b>Grade K</b>   |                   |     |            |                    |                    |
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE K   | 978-1-26-634369-8 | 230 | \$120.39   | \$0.00             | \$27,689.70        |
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE K | 978-1-26-473075-9 | 11  | \$1,070.22 | \$11,772.42        | *Free Materials    |
| REVEAL MATH MANIPULATIVE KIT GRADE K                                       | 978-1-26-441729-2 | 11  | \$457.80   | \$0.00             | \$5,035.80         |
| <b>Grade K Subtotal:</b>   |                   |     |            | <b>\$11,772.42</b> | <b>\$32,725.50</b> |
| <b>Grade 1</b>   |                   |     |            |                    |                    |
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 1   | 978-1-26-634439-8 | 237 | \$120.39   | \$0.00             | \$28,532.43        |
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 1 | 978-1-26-473416-0 | 12  | \$1,070.22 | \$12,842.64        | *Free Materials    |
| REVEAL MATH MANIPULATIVE KIT GRADE 1-2                                     | 978-1-26-441731-5 | 12  | \$539.46   | \$0.00             | \$6,473.52         |
| <b>Grade 1 Subtotal:</b>   |                   |     |            | <b>\$12,842.64</b> | <b>\$35,005.95</b> |
| <b>Grade 2</b>   |                   |     |            |                    |                    |
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 2   | 978-1-26-634522-7 | 205 | \$120.39   | \$0.00             | \$24,679.95        |
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 2 | 978-1-26-473742-0 | 11  | \$1,070.22 | \$11,772.42        | *Free Materials    |
| REVEAL MATH MANIPULATIVE KIT GRADE 1-2                                     | 978-1-26-441731-5 | 11  | \$539.46   | \$0.00             | \$5,934.06         |
| <b>Grade 2 Subtotal:</b>   |                   |     |            | <b>\$11,772.42</b> | <b>\$30,614.01</b> |
| <b>Grade 3</b>   |                   |     |            |                    |                    |
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 3   | 978-1-26-634669-9 | 222 | \$120.39   | \$0.00             | \$26,726.58        |
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 3 | 978-1-26-474039-0 | 12  | \$1,070.22 | \$12,842.64        | *Free Materials    |
| REVEAL MATH MANIPULATIVE KIT GRADE 3-5                                     | 978-1-26-441738-4 | 12  | \$539.46   | \$0.00             | \$6,473.52         |
| <b>Grade 3 Subtotal:</b>   |                   |     |            | <b>\$12,842.64</b> | <b>\$33,200.10</b> |
| <b>Grade 4</b>   |                   |     |            |                    |                    |
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 4   | 978-1-26-634718-4 | 239 | \$120.39   | \$0.00             | \$28,773.21        |

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QUOTE DATE: 02/01/2023

ACCOUNT NAME: Greeneville City Schools

EXPIRATION DATE: 03/18/2023

QUOTE NUMBER: DGARB-02012023011925-001

ACCOUNT #: 431353

PAGE #: 2



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| Product Description  | ISBN              | Qty | Unit Price | Free Materials | Line Subtotal   |
|--|-------------------|-----|------------|----------------|-----------------|
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 4 | 978-1-26-473770-3 | 11  | \$1,070.22 | \$11,772.42    | *Free Materials |
| REVEAL MATH MANIPULATIVE KIT GRADE 3-5                                     | 978-1-26-441738-4 | 11  | \$539.46   | \$0.00         | \$5,934.06      |

**Grade 4 Subtotal: \$11,772.42 \$34,707.27**

| <b>Grade 5</b>   |                   |     |            |             |                 |
|--|-------------------|-----|------------|-------------|-----------------|
| REVEAL MATH TENNESSEE STUDENT REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 5   | 978-1-26-634735-1 | 219 | \$120.39   | \$0.00      | \$26,365.41     |
| REVEAL MATH TENNESSEE UTRP WITH REDBIRD 6 YEAR SUBSCRIPTION BUNDLE GRADE 5 | 978-1-26-473838-0 | 11  | \$1,070.22 | \$11,772.42 | *Free Materials |
| REVEAL MATH MANIPULATIVE KIT GRADE 3-5                                     | 978-1-26-441738-4 | 11  | \$539.46   | \$0.00      | \$5,934.06      |

**Grade 5 Subtotal: \$11,772.42 \$32,299.47**

| <b>TN Reveal Math Course 1 ©2024</b>   |                   |     |          |            |                 |
|--|-------------------|-----|----------|------------|-----------------|
| TN RVL MTH C1 STUDENT BUNDLE WALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC         | 978-1-26-615824-7 | 180 | \$119.34 | \$0.00     | \$21,481.20     |
| TN REVEAL MATH COURSE 1 UNIFORM TEACHER RESOURCE PKG ALEKS 6 YR SUBSCRIPTION | 978-1-26-465863-3 | 8   | \$465.84 | \$3,726.72 | *Free Materials |

**TN Reveal Math Course 1 ©2024 Subtotal: \$3,726.72 \$21,481.20**

| <b>TN Reveal Math Course 2 ©2024</b>   |                   |     |          |            |                 |
|--|-------------------|-----|----------|------------|-----------------|
| TN RVL MTH C2 STUDENT BUNDLE WALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC         | 978-1-26-618533-5 | 198 | \$119.34 | \$0.00     | \$23,629.32     |
| TN REVEAL MATH COURSE 2 UNIFORM TEACHER RESOURCE PKG ALEKS 6 YR SUBSCRIPTION | 978-1-26-466597-6 | 8   | \$465.84 | \$3,726.72 | *Free Materials |

**TN Reveal Math Course 2 ©2024 Subtotal: \$3,726.72 \$23,629.32**

| <b>TN Reveal Math Course 3 ©2024</b>   |                   |     |          |            |                 |
|--|-------------------|-----|----------|------------|-----------------|
| TN RVL MTH C3 STUDENT BUNDLE WALEKS VIA MY.MHEDUCATION.COM 6YR SUBSC         | 978-1-26-620628-3 | 195 | \$119.34 | \$0.00     | \$23,271.30     |
| TN REVEAL MATH COURSE 3 UNIFORM TEACHER RESOURCE PKG ALEKS 6 YR SUBSCRIPTION | 978-1-26-467083-3 | 8   | \$465.84 | \$3,726.72 | *Free Materials |

**TN Reveal Math Course 3 ©2024 Subtotal: \$3,726.72 \$23,271.30**

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Greeneville City Schools  
129 W DEPOT ST  
GREENEVILLE, TN 37743-1102  
ACCOUNT NUMBER: 431353

**CONTACT:**

|                                 |                     |
|---------------------------------|---------------------|
| VALUE OF ALL MATERIALS          | \$350,889.24        |
| FREE MATERIALS                  | (\$83,955.12)       |
| <b>PRODUCT TOTAL*</b>           | <b>\$266,934.12</b> |
| ESTIMATED SHIPPING & HANDLING** | \$2,806.25          |
| ESTIMATED TAX**                 | TBD                 |
| <b>GRAND TOTAL</b>              | <b>\$269,740.37</b> |

**SUBSCRIPTION/DIGITAL CONTACT:**

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School Purchase Order Number: \_\_\_\_\_

\_\_\_\_\_  
Name of School Official (Please Print)

\_\_\_\_\_  
Signature of School Official

**PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER**

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PAGE #: 4



**Return by June 15 to:**  
**Director of Content**  
**Andrew Johnson Tower, 11th floor**  
**710 James Robertson Parkway Nashville, TN 37243-0379**

**Certification of Adoption by  
Local Board of Education**

The Greeneville City Schools Board of Education approved the City, County,  
or Special School District adoption of the textbooks as indicated on the attached Local Adoption Report Abstract  
during the meeting of the board on Feb. 28, 2023.  
Month, Day, Year

If the LEA has chosen to adopt any materials not on contract, then we do hereby certify the following:

- The LEA's unique needs require adopting materials not on the state's official list.
- The materials adopted by this LEA were screened by a review committee, appointed in accordance with T.C.A. § 49-6-2207 and were determined to be aligned to the standards by evaluating the materials using the screening instrument approved by the Textbook and Instructional Materials Quality Commission.
- The adoption abstract, this certification of adoption, and the local panels' reviews will be posted to the LEA's website within 30 days of local board approval.
- All materials adopted by this LEA that are not on contract have been approved by waiver (if any waivers were granted, you must attach them to this form).
- The LEA agrees to furnish any materials requested by TDOE for review.

2/28/2023  
Date

Candy Luttrell  
Chairman, Board of Education

2/28/2023  
Date

Steve Starnes  
Director of Schools



**Report of Local Adoption of Textbooks\***  
*This form remains in the office of the Local Director of Schools for the 6 year Adoption Period*

Report for schools of Greenville County,  City, or  Special District.

For the School Year 2023

Subject: Math

**Recommendation of Local Textbook Selecting Committee**

We, the duly appointed members of the Local Textbook Selecting Committee for the Subject of Math, recommend that the ACS County or

City Board of Education adopt, from the State Approved List, the following textbooks to be used in the public schools of ACS County or

City, as approved by the law and contract:

| State Approved                      | Waiver Approved          | Technology Dependent     | Grade       | Author             | Title                  | Company            |
|-------------------------------------|--------------------------|--------------------------|-------------|--------------------|------------------------|--------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <u>K-12</u> | <u>McGraw Hill</u> | <u>TN. Reveal Math</u> | <u>McGraw Hill</u> |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |             |                    |                        |                    |

We hereby certify that we have returned to the office of the superintendent all the samples of textbooks submitted to us. Signatures of members of the Local Selecting Committee for this subject:

1 \_\_\_\_\_ 2 \_\_\_\_\_ 3 \_\_\_\_\_

4 \_\_\_\_\_ 5 \_\_\_\_\_

**Oath to Be Administered to Members of the Local Textbook Committee**

"I do hereby declare that I am not now directly or indirectly financially interested in, or employed by, any textbook publisher or agency, and that I will not become directly or indirectly financially interested in any of the proposed contracts, nor in any book, nor in any publishing concern handling or offering any books or other publications to the Committee, of which I am a member, for listing and adoption, and I do hereby promise that I will act honestly, faithfully, and conscientiously, and in all respects will discharge my duty as a member of the Committee to the best of my skill and ability."

1 Michelle Moore 2 Melissa Morgan 3 Elizabeth Hayes  
4 Andrea Hunter 5 Cheryl Long 6 Nickola Bennett

\*Complete one (1) form for each local adoption committee.

- 7. Theresa Clark
- 8. Melissa Wesley
- 9. Suzanne Dupont
- 10. Beth Ricker
- 11. Paula Campbell
- 12. Patricia
- 13. Victoria Simpkins
- 14. Allison Myers
- 15. Amber Austin
- 16. Cheri Brown
- 17. Katy Ford
- 18. Stacy King
- 19. Angela
- 20. Janice Pauland

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE

Financial Statements with  
Supplementary Information

Year Ended June 30, 2022

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Financial Statements with Supplementary Information  
June 30, 2022

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BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Financial Statements with Supplementary Information (Continued)

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INTRODUCTORY SECTION (UNAUDITED)

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Roster of Officials and Board Members  
Year Ended June 30, 2022

Officials

Mr. Steve Starnes  
Dr. Suzanne Bryant  
Mrs. Beverly Miller  
Mrs. Ellen Lipe, CPA

Director of Schools  
Assistant Director of Schools for Instruction  
Assistant Director of Schools for Administration  
Chief Financial Officer

Board Members

Mrs. Cindy Luttrell  
Dr. Craig Shepherd  
Mr. Josh Quillen  
Mrs. Pamela Botta  
Ms. Crystal Hirschy

Chairwoman  
Vice-Chairman  
Treasurer  
Member  
Member

FINANCIAL SECTION

## Independent Auditors' Report

Board of Education, Town of Greeneville, Tennessee  
Greeneville, Tennessee

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education, Town of Greeneville, Tennessee (the "Board") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board as of June 30, 2022, and the respective changes in financial position, and the respective budgetary comparison for the General Fund, Federal Projects Fund, and School Nutrition Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the Board has adopted the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 87, *Leases*. GASB 87 establishes a single approach to accounting for and reporting leases by state and local governments. Our opinion is not modified with respect to this matter.

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

As discussed in Note 1, the financial statements present only the Board of Education, Town of Greeneville, Tennessee and do not purport to, and do not, present fairly the financial position of the Town of Greeneville, Tennessee, as of June 30, 2022 and the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We also draw attention to Note 1 to the financial statements, which describes a restatement to the net position totaling \$3,465 on the Government-wide Statement of Activities. This restatement was necessary because of the transitional requirements of GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 and *Government 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 Board'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 Board's ability to continue as a going concern for a reasonable period of time.

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

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

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

### ***Supplementary Information***

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

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2023, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

Rodger Mess & Co, PLLC

Greeneville, Tennessee  
January 12, 2023

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited)  
Year Ended June 30, 2022

This section of the Town of Greeneville, Tennessee Board of Education's ("Board") annual financial report presents its discussion and analysis of the Board's financial performance during the fiscal year ending June 30, 2022. Please read it in conjunction with the Board's financial statements, which immediately follow this section.

**Financial Highlights**

- The assets and deferred outflows of the Board exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$14,713,959, an increase of \$9,014,684 from prior year and a restatement of \$3,465 due to the implementation of GASB 87 during the year.
- During the year, the Board received \$8,210,933 in general revenue collections. This was an increase of \$697,312 compared to prior year or a 9.28% increase because of an increase in sales tax revenue of \$580,804 and an increase in property taxes of \$116,863. In addition, the Board also collected \$647,726 in tuition revenue which increased slightly from prior year by \$26,431 or 4.25%.
- Expenses for governmental fund for the year ended June 30, 2022 decreased by \$56,058 or 0.2% while program revenues increased \$4,819,476 or 16% compared to prior year.
- The Board is in the process of completing a guaranteed energy savings project for a total cost of \$7,840,145. \$930,000 was paid for with ESSER funding during the year and the remaining will be funded by the Board, Town of Greeneville, Tennessee, and an EESI loan. The Town of Greeneville, Tennessee made a capital contribution of \$1,000,000 during the year and the EESI loan is for \$4,965,747 that will be paid based upon an agreement between the Board and the Town of Greeneville, Tennessee. The Board had drawn down \$1,745,364 on the EESI loan as of June 30, 2022. As of June 30, 2022, \$4,764,255 had been spent toward the project.
- The Board implemented GASB 87 during the year which resulted in a prior period adjustment for government-wide of \$3,465.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Board's financial statements. The basic financial statements consist of three parts: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains additional supplementary information beyond the basic financial statements themselves.

**Government-wide financial statements** The government-wide financial statements are designed to provide both long-term and short-term information about the Board's overall financial standing in a manner similar to a private-sector business.

**There are two government-wide financial statements:**

**Statement of Net Position** - presents information about the Board's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

**Statement of Activities** - presents information showing how the Board's net position changed during the most recent fiscal year. All current year revenues and expenses are taken into account regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years (e.g., earned but unused vacation leave and retiree's medical and life insurance costs).

Both government-wide financial statements distinguish between functions of the Board that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Board include education, community services, health, debt service, capital outlay, school nutrition, internal school fund, and an extended school

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited) (Continued)

program. The Board functions as a department of the Town, and therefore has been included as a governmental activity of the primary government.

The government-wide financial statements can be found on page 11 of this report.

**Fund financial statements** The fund financial statements provide more detailed information about the most significant funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Board uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Board are governmental funds.

**Governmental funds** - The Board's basic services are included in governmental funds. The focus of these funds is on (1) how cash and other financial assets that can readily be converted to cash were received and used and (2) what remains at the end of the fiscal year for future spending. This detailed short-term view helps in determining whether there are more or fewer financial resources that can be spent in the near future to finance the Board's programs. Because this information does not include the additional long-term focus of the government-wide statements, we provide additional information after the governmental fund statement that explains the differences between the long-term view and the short-term view.

The Board maintains a General Fund, a Federal Projects Fund, an Extended School Program Fund, an Internal School Fund, and a School Nutrition Fund. Information is presented separately in the financial statements for each of these Funds. The General Fund, Federal Projects Fund, and School Nutrition Fund are major funds.

The Board adopts a budget for each of its governmental funds except for the Internal School Fund. Budgetary comparisons for the General Fund, Federal Projects Fund, and School Nutrition Fund are part of the basic financial statements, and comparisons for the other governmental funds are provided in the supplementary information section of the report. Budgetary comparisons are provided to demonstrate compliance with the budget.

The governmental fund financial statements begin on page 14 of this report.

**Notes to the financial statements** The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The additional information contained in these notes is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 23 of this report.

**Other information** In addition to the basic financial statements discussed above, this report also presents required supplementary information concerning the Board's progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplementary information can be found beginning on page 54 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions and OPEB.

The supplementary information can be found beginning on page 66 of this report.

### **Financial Analysis of the Board as a Whole**

#### **Net Position**

Net position may serve over time as a useful indicator of a school system's financial position. In the case of the Board, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14,713,959 at the close of the most recent fiscal year. By far the largest portion of the Board's net position reflects its investment in capital assets (land, buildings, equipment, etc.), less any related debt used to acquire those assets that is still outstanding. Because capital assets are used to provide services to schools, the assets are not available for future spending. Although the Board's investment in capital assets is shown net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Board of Education's net position represents resources that are restricted in how they may be used. At the end of the fiscal year, the restricted net position was \$19,162,023. The Board presents a negative unrestricted net

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited) (Continued)

**Financial Analysis of the Board as a Whole**

**Net Position (Continued)**

position of (\$13,221,429) at June 30, 2022 compared to the negative unrestricted net position at June 30, 2021 of (\$2,419,063). The negative unrestricted net position increased \$10,802,366 due to several factors. Net investment in capital assets increased \$4,646,932 mainly because of a guaranteed energy savings project in progress as of June 30, 2022. Also, the pension assets and TCRS Stabilization Trust increased \$14,372,335. More detailed information regarding pensions can be accessed in the Notes and Supplementary Information sections of the audit report. Also, as a result of federal funding to the school nutrition fund to feed all students of Greeneville City Schools, the restricted net position of the school nutrition fund increased \$726,952.

**Board of Education's Net Position**

|                                  | <u>2022</u>          | <u>2021</u>          |
|----------------------------------|----------------------|----------------------|
| Current and other assets         | \$ 9,123,363         | \$ 8,563,040         |
| Pension assets                   | 16,896,268           | 2,582,986            |
| Restricted investments           | 228,903              | 169,850              |
| Capital assets, net              | <u>23,123,798</u>    | <u>18,483,353</u>    |
| Total assets                     | <u>\$ 49,372,332</u> | <u>\$ 29,799,229</u> |
| Deferred outflows of resources   | 9,186,437            | 5,166,878            |
| Current liabilities              | 4,015,581            | 3,400,878            |
| Non-current liabilities          | <u>21,039,619</u>    | <u>22,186,683</u>    |
| Total liabilities                | <u>25,055,200</u>    | <u>25,587,561</u>    |
| Deferred inflows of resources    | <u>18,789,610</u>    | <u>3,682,736</u>     |
| Net investment in capital assets | 8,773,365            | 4,126,433            |
| Restricted                       | 19,162,023           | 3,988,440            |
| Unrestricted                     | <u>(13,221,429)</u>  | <u>(2,419,063)</u>   |
| Total net position               | <u>\$ 14,713,959</u> | <u>\$ 5,695,810</u>  |

Current and other assets increased \$560,323 as of June 30, 2022 compared to June 30, 2021. This change was due to a decrease of cash of \$376,518 and an increase in intergovernmental receivables of \$992,058 because of an increase in federal grant awards for the federal projects fund.

Current liabilities increased \$614,703 or 18% because of an increase in accounts payable of \$356,607 due to construction in progress at year end 2022. The remaining increase was due to more compensation payable at June 30, 2022 compared to 2021. Non-current liabilities decreased \$1,147,064 or 5% due to the repayment of bonds for the year of \$1,807,624 and a new EESI loan during the year of \$1,745,364 for a net decrease of \$62,260. The Board also had a decrease in the pension liability public employee retirement plan of \$1,048,218 as all plans for the Board had a pension asset as of June 30, 2022. The Board had a decrease in the other post-employment benefit liabilities of \$157,126. Also, as a result of the implementation of GASB 87, the Board had a decrease in the lease liability of \$54,013.

**Changes in Net Position**

Net position of the Board's governmental activities increased \$9,014,684. The increase in program revenues is because of an increase in federal grant funding of \$2,284,845 or 12% compared to prior year. The extended school program also had a decrease in funding for the year ended June 30, 2022 of \$63,709 due to payments from the child care certificate program for

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited) (Continued)

**Changes in Net Position (Continued)**

child care for essential workers paid in the prior year were used to pay for child care in the current year. School nutrition also increased \$1,211,047 because of federal funding to provide food for all students in the school system. During the year, the Board received \$8,210,933 in general revenue collections. This was an increase of \$697,312 compared to prior year or a 9.3% increase because of an increase in sales tax and property tax collections during the year. In addition, the Board also collected \$647,726 in tuition revenue which increased slightly from prior year by \$26,431 or 4.3%. Expenses decreased only \$56,058 for 2022 compared to 2021. The following is a summary of financial activities for the Board during the fiscal year ended June 30, 2022.

|   | Governmental Activities |                     |
|---|-------------------------|---------------------|
|   | 2022                    | 2021                |
| Program revenue                           |                         |                     |
| Charges for services                      | \$ 1,835,204            | \$ 1,461,348        |
| Grants                                    | 33,125,396              | 28,679,776          |
| General revenues                          |                         |                     |
| Local taxes                               | 8,190,094               | 7,496,094           |
| Other                                     | 19,886                  | 16,614              |
| Interest                                  | 953                     | 913                 |
| Total revenues                            | <u>43,171,533</u>       | <u>37,654,745</u>   |
| Governmental activities expenses          |                         |                     |
| Instruction                               | 21,111,205              | 22,871,361          |
| School Nutrition                          | 1,665,375               | 1,148,814           |
| Extended School Program                   | 73,615                  | 55,778              |
| Technology                                | 1,228,304               | 842,387             |
| Center for Technology                     | 142,479                 | 138,886             |
| Student Support Services                  | 1,156,116               | 1,171,749           |
| Board of Education                        | 345,126                 | 461,028             |
| Internal school                           | 952,205                 | 753,516             |
| Administration                            | 2,469,118               | 2,334,329           |
| Transportation                            | 808,546                 | 624,897             |
| Health                                    | 643,089                 | 436,871             |
| Maintenance and Operations                | 3,315,649               | 3,079,768           |
| Debt Service                              | 246,022                 | 293,523             |
| Total expenses                            | <u>34,156,849</u>       | <u>34,212,907</u>   |
| Increase in net position                  | 9,014,684               | 3,441,838           |
| Net Position at the Beginning of the Year | 5,695,810               | 1,667,469           |
| Restatement, see Note 1                   | 3,465                   | 586,503             |
| Net Position at the End of the Year       | <u>\$ 14,713,959</u>    | <u>\$ 5,695,810</u> |

**Financial Analysis of the Board's Funds**

The Board uses fund accounting to help it control and manage money for particular purposes or to demonstrate compliance with legal requirements. More detailed analysis is provided below for the Board's funds.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited) (Continued)

**General Fund Budgetary Highlights**

- The Board of Education paid Town of Greeneville its annual quarter cent sales tax payment \$190,487 and contributed \$111,000 of BEP Capital Funds to help support the School Resource Officers in every school.
- The Board of Education paid \$142,479 toward the operating costs of the Greene Technology Center.
- The Board paid \$4,710,866 during the year for building improvements, which included the guaranteed energy savings project in progress at year end. The Board, through the Town of Greeneville, Tennessee, also issued an EESI loan to pay for part of the project in the amount of \$1,745,364 at June 30, 2022.

**Federal Projects Fund Budgetary Highlights**

The Federal Projects fund serves to receive and disburse all funds related to the various Title programs, as well as IDEA and any other federally mandated programs. This fund operated within its budget for the 2021 - 2022 school year.

**School Nutrition Fund Budgetary Highlights**

The School Nutrition fund serves to receive and distribute all funds necessary to operate the cafeterias housed in the four elementary schools, the middle school and the high school. This fund operated with an excess of revenues over expenditures for the 2021 - 2022 school year of \$735,380.

**Extended School Program Budgetary Highlights**

The Extended School Program is offered as a means of after school care for students attending EastView Elementary, Tusculum View Elementary, and Hal Henard Elementary schools. The program is intended to be self-supporting. This fund operated within its budget for the 2021 - 2022 school year.

**Capital Asset and Debt Administration**

**Capital Assets**

At the end of this year, the Board had \$23,123,798 (net of accumulated depreciation) invested in capital assets, including land and land rights, construction in progress, buildings, machinery and equipment, furniture and fixtures, and intangible right-to-use asset.

**Board's Capital Assets**

|                                    | Governmental Activities |               |
|------------------------------------|-------------------------|---------------|
|                                    | 2022                    | 2021          |
| Land                               | \$ 696,928              | \$ 696,928    |
| Construction in progress           | 5,165,724               | 150,496       |
| Buildings and improvements         | 51,445,413              | 51,355,630    |
| Equipment                          | 4,976,509               | 7,431,470     |
| Vehicles                           | 1,884,770               | 2,195,374     |
| Less accumulated depreciation      | (41,242,268)            | (43,346,545)  |
| Intangible right-to-use asset, net | 196,722                 | 249,376       |
|                                    | \$ 23,123,798           | \$ 18,732,729 |

The Board had an increase in net capital assets of \$4,391,069 or 23%. Depreciation expense for the year ended June 30, 2022 was \$1,687,719 and amortization for the intangible right-to use-asset was \$52,654. Capital asset additions of \$1,206,115 were added during the year and construction in progress at June 30, 2022 was \$5,218,558. Included in construction in progress at year end was the guaranteed energy savings project of \$4,764,255 and Greeneville High School roof replacement project

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Management's Discussion and Analysis (Unaudited) (Continued)

**Board's Capital Assets (Continued)**

phase 2 for \$318,063. As a result of the implementation of GASB 87, the Board has also recorded an intangible right-to-use-asset for use a copier of \$196,722 and \$249,376 as of June 30, 2022 and 2021.

**Debt**

At the end of the current fiscal year, The Board of Education had \$22,840,627 in long-term debt outstanding as noted below:

|                                | 2022              | 2021              |
|--------------------------------|-------------------|-------------------|
| Bonds payable                  | \$ 11,105,000     | \$ 12,685,000     |
| Premium on bonds payable       | 1,305,941         | 1,533,565         |
| Note payable                   | 1,745,364         | -                 |
| Lease payable                  | 194,128           | 248,141           |
| Other post employment benefits | 8,059,977         | 8,217,103         |
| Net pension liability          | -                 | 1,048,218         |
| Accrued retirement incentive   | 283,896           | 289,626           |
| Accrued compensated absences   | 146,321           | 136,318           |
| <br>Total long-term debt       | <br>\$ 22,840,627 | <br>\$ 24,157,971 |

The Board had a decrease of 5.45% from last year due to principal payments on bonds during the year of \$1,580,000 and amortization of the premium on bonds of \$227,624. Also, the Board, issued a new EESI loan for the guaranteed energy savings project that was in progress at June 30, 2022 for \$1,745,364, For current year, there were also no pension liabilities as all pension plans have an asset as of June 30, 2022. OPEB liabilities decreased \$157,126 per actuarial reports. The Board also implemented GASB 87 during the year which added a lease payable of \$194,128 and \$248,141 as of June 30, 2022 and 2021.

**Discussion of known facts, decisions, or conditions expected to have a significant effect**

The Board adopted a budget for the general fund for fiscal year 2023 at \$32,030,081, which included using \$2,292 of fund balance to balance the budget. The approved budget includes a 3.25% raise for regularly scheduled Greeneville City Schools employees and health insurance cost increases ranging from 2.5% to 6.1%. The Board anticipates an increase in State funding with the implementation of the TISA (Tennessee Investment in Student Achievement) funding formula in Fiscal Year 2023-2024. The Board was awarded COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund ("ESSER" 3.0) in the amount of \$4,578,492, and \$1,624,545 had been spent through June 30, 2022. The Extended School Program was closed after June 30, 2022.

**Contacting the Board of Education's Financial Management**

This financial report is designed to provide the taxpayers, citizens and all interested parties with a general overview of the Board of Education's finances and to demonstrate the Board of Education's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Greeneville City School System, 129 West Depot Street, Greeneville, TN 37743.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Statement of Net Position  
June 30, 2022

|  | Governmental<br>Activities | Total        |
|--|----------------------------|--------------|
| <b>ASSETS</b>                                      |                            |              |
| Current Assets                                     |                            |              |
| Cash   | \$ 6,300,909               | \$ 6,300,909 |
| Accounts receivable, net                           | 68,850                     | 68,850       |
| Intergovernmental receivables                      | 2,711,767                  | 2,711,767    |
| Inventory  | 41,837                     | 41,837       |
| Total current assets                               | 9,123,363                  | 9,123,363    |
| Noncurrent Assets                                  |                            |              |
| Net pension asset, legacy plan                     | 14,621,376                 | 14,621,376   |
| Net pension asset, hybrid plan                     | 216,239                    | 216,239      |
| Net pension asset, public employee retirement plan | 2,058,653                  | 2,058,653    |
| Restricted investments, TCRS Stabilization Trust   | 228,903                    | 228,903      |
| Land   | 696,928                    | 696,928      |
| Construction in progress                           | 5,165,724                  | 5,165,724    |
| Depreciable capital assets, net                    | 17,064,424                 | 17,064,424   |
| Intangible right-to-use asset, net                 | 196,722                    | 196,722      |
| Total noncurrent assets                            | 40,248,969                 | 40,248,969   |
| Total assets                                       | 49,372,332                 | 49,372,332   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>              |                            |              |
| Pension  | 7,152,878                  | 7,152,878    |
| Other post employment benefits                     | 2,033,559                  | 2,033,559    |
| Total deferred outflows of resources               | 9,186,437                  | 9,186,437    |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Statement of Net Position (Continued)

|  | Governmental<br>Activities | Total         |
|--|----------------------------|---------------|
| <b>LIABILITIES</b>                                 |                            |               |
| Current Liabilities                                |                            |               |
| Accounts payable                                   | \$ 427,594                 | \$ 427,594    |
| Compensation payable                               | 1,773,820                  | 1,773,820     |
| Interest payable                                   | 13,159                     | 13,159        |
| Current portion of noncurrent liabilities          | 138,731                    | 138,731       |
| Current portion of right-to-use asset              | 52,277                     | 52,277        |
| Current portion of bonds payable                   | 1,610,000                  | 1,610,000     |
| Total current liabilities                          | 4,015,581                  | 4,015,581     |
| Noncurrent Liabilities                             |                            |               |
| Other noncurrent liabilities, less current portion | 291,486                    | 291,486       |
| Bonds payable, less current portion                | 10,800,941                 | 10,800,941    |
| Note payable, less current portion                 | 1,745,364                  | 1,745,364     |
| Right-to-use asset, less current portion           | 141,851                    | 141,851       |
| Other post employment benefits                     | 8,059,977                  | 8,059,977     |
| Total noncurrent liabilities                       | 21,039,619                 | 21,039,619    |
| Total liabilities                                  | 25,055,200                 | 25,055,200    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>               |                            |               |
| Gain on bond refunding                             | 121,051                    | 121,051       |
| Pension  | 16,645,443                 | 16,645,443    |
| Other post employment benefits                     | 1,984,507                  | 1,984,507     |
| Unavailable revenue                                | 38,609                     | 38,609        |
| Total deferred inflows of resources                | 18,789,610                 | 18,789,610    |
| <b>NET POSITION</b>                                |                            |               |
| Net investment in capital assets                   | 8,773,365                  | 8,773,365     |
| Restricted for:                                    |                            |               |
| Pension asset                                      | 16,896,268                 | 16,896,268    |
| TCRS Stabilization Trust                           | 228,903                    | 228,903       |
| School nutrition                                   | 1,231,759                  | 1,231,759     |
| Internal school                                    | 649,456                    | 649,456       |
| Education  | 101,819                    | 101,819       |
| Support Services                                   | 5,968                      | 5,968         |
| Other  | 47,431                     | 47,431        |
| Unrestricted                                       | (13,221,010)               | (13,221,010)  |
| Total net position                                 | \$ 14,713,959              | \$ 14,713,959 |

See accompanying notes to the financial statements.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Statement of Activities  
Year Ended June 30, 2022

|  | Program Revenues     |                         |  |  | Net (Expenses) Revenues<br>and Changes in Net Position |                      |
|--|----------------------|-------------------------|--|--|--|----------------------|
|  | Expenses             | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital Grants<br>and<br>Contributions | Governmental<br>Activities                             | Total                |
| Governmental Activities                        |                      |                         |  |  |  |                      |
| Instruction                                    | \$ 21,111,205        | \$ 647,726              | \$ 20,842,118                            | \$ -                                   | \$ 378,639   | \$ 378,639           |
| School nutrition                               | 1,665,375            | 142,537                 | 2,349,406                                | -                                      | 826,568  | 826,568              |
| Extended school program                        | 73,615               | 44,133                  | 46,718                                   | -                                      | 17,236   | 17,236               |
| Technology                                     | 1,228,304            | -                       | -  | -                                      | (1,228,304)  | (1,228,304)          |
| Greene Technology Center                       | 142,479              | -                       | 130,801                                  | -                                      | (11,678)   | (11,678)             |
| Student support services                       | 1,156,116            | -                       | 1,061,359                                | -                                      | (94,757)   | (94,757)             |
| Board of education                             | 345,126              | -                       | 316,839                                  | -                                      | (28,287)   | (28,287)             |
| Internal school                                | 952,205              | 999,918                 | -  | -                                      | 47,713   | 47,713               |
| Administration                                 | 2,469,118            | -                       | 2,266,745                                | -                                      | (202,373)  | (202,373)            |
| Transportation                                 | 808,546              | 890                     | 742,276                                  | -                                      | (65,380)   | (65,380)             |
| Health   | 643,089              | -                       | 590,380                                  | -                                      | (52,709)   | (52,709)             |
| Maintenance and operations                     | 3,315,649            | -                       | 3,043,892                                | -                                      | (271,757)  | (271,757)            |
| Debt service                                   | 246,022              | -                       | -  | 1,734,862                              | 1,488,840  | 1,488,840            |
| Total governmental activities                  | <u>\$ 34,156,849</u> | <u>\$ 1,835,204</u>     | <u>\$ 31,390,534</u>                     | <u>\$ 1,734,862</u>                    | 803,751  | 803,751              |
| General Revenues                               |                      |                         |  |  |  |                      |
| Property taxes, including interest and penalty |                      |                         |  |  | 3,419,326  | 3,419,326            |
| In-lieu tax                                    |                      |                         |  |  | 146,081  | 146,081              |
| Sales tax                                      |                      |                         |  |  | 4,624,687  | 4,624,687            |
| Other  |                      |                         |  |  | 19,886   | 19,886               |
| Interest                                       |                      |                         |  |  | 953  | 953                  |
| Total general revenues                         |                      |                         |  |  | <u>8,210,933</u>                                       | <u>8,210,933</u>     |
| Change in net position                         |                      |                         |  |  | 9,014,684  | 9,014,684            |
| Net position at the beginning of the year      |                      |                         |  |  | 5,695,810  | 5,695,810            |
| Restatement - see Note 1                       |                      |                         |  |  | 3,465  | 3,465                |
| Net position at the end of the year, restated  |                      |                         |  |  | <u>\$ 14,713,959</u>                                   | <u>\$ 14,713,959</u> |

See accompanying notes to the financial statements.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Balance Sheet - Governmental Funds  
June 30, 2022

|  | General Fund               | Federal<br>Projects Fund   | School<br>Nutrition        | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------------|----------------------------|----------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>  |                            |                            |                            |                                |                                |
| Cash   | \$ 4,317,270               | \$ -                       | \$ 1,192,014               | \$ 791,625                     | \$ 6,300,909                   |
| Equity in pooled cash  | -                          | 1,979,350                  | -                          | -                              | 1,979,350                      |
| Accounts receivable, net of allowance                                      | 66,750                     | -                          | 1,837                      | 1,832                          | 70,419                         |
| Due from other governments   | 2,663,057                  | -                          | 44,458                     | -                              | 2,707,515                      |
| Restricted investments   | 228,903                    | -                          | -                          | -                              | 228,903                        |
| Inventories  | -                          | -                          | 41,837                     | -                              | 41,837                         |
| <b>Total assets</b>  | <b><u>\$ 7,275,980</u></b> | <b><u>\$ 1,979,350</u></b> | <b><u>\$ 1,280,146</u></b> | <b><u>\$ 793,457</u></b>       | <b><u>\$ 11,328,933</u></b>    |
| <b>LIABILITIES</b>   |                            |                            |                            |                                |                                |
| Accounts payable   | \$ 227,204                 | \$ 5,138                   | 4,981                      | \$ 10,407                      | \$ 247,730                     |
| Due to other funds   | -                          | 1,974,212                  | -                          | 885                            | 1,975,097                      |
| Salaries payable   | 956,139                    | -                          | -                          | -                              | 956,139                        |
| Payroll taxes payable  | 749,714                    | -                          | -                          | -                              | 749,714                        |
| Other payroll deductions   | 56,118                     | -                          | -                          | -                              | 56,118                         |
| <b>Total liabilities</b>   | <b><u>1,989,175</u></b>    | <b><u>1,979,350</u></b>    | <b><u>4,981</u></b>        | <b><u>11,292</u></b>           | <b><u>3,984,798</u></b>        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                            |                            |                            |                                |                                |
| Unavailable revenue - other  | 38,609                     | -                          | 1,569                      | -                              | 40,178                         |
| <b>Total deferred inflows of resources</b>                                 | <b><u>38,609</u></b>       | <b><u>-</u></b>            | <b><u>1,569</u></b>        | <b><u>-</u></b>                | <b><u>40,178</u></b>           |
| <b>FUND BALANCES</b>   |                            |                            |                            |                                |                                |
| Nonspendable:  |                            |                            |                            |                                |                                |
| School Nutrition Food Inventory  | -                          | -                          | 41,837                     | -                              | 41,837                         |
| Restricted for:  |                            |                            |                            |                                |                                |
| School Nutrition   | -                          | -                          | 1,231,759                  | -                              | 1,231,759                      |
| TCRS Stabilization Trust   | 228,903                    | -                          | -                          | -                              | 228,903                        |
| Internal school  | -                          | -                          | -                          | 649,456                        | 649,456                        |
| Education  | 101,819                    | -                          | -                          | -                              | 101,819                        |
| Support Services   | 5,968                      | -                          | -                          | -                              | 5,968                          |
| Instruction  | 419                        | -                          | -                          | -                              | 419                            |
| Other  | 47,012                     | -                          | -                          | -                              | 47,012                         |
| Assigned to:   |                            |                            |                            |                                |                                |
| Extended School Program  | -                          | -                          | -                          | 132,709                        | 132,709                        |
| Instruction  | 182,225                    | -                          | -                          | -                              | 182,225                        |
| Support Services   | 18,733                     | -                          | -                          | -                              | 18,733                         |
| Other  | 127,264                    | -                          | -                          | -                              | 127,264                        |
| Capital Projects   | 238,878                    | -                          | -                          | -                              | 238,878                        |
| Subsequent year's budget   | 2,292                      | -                          | -                          | -                              | 2,292                          |
| Unassigned   | 4,294,683                  | -                          | -                          | -                              | 4,294,683                      |
| <b>Total fund balances</b>   | <b><u>5,248,196</u></b>    | <b><u>-</u></b>            | <b><u>1,273,596</u></b>    | <b><u>782,165</u></b>          | <b><u>7,303,957</u></b>        |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b><u>\$ 7,275,980</u></b> | <b><u>\$ 1,979,350</u></b> | <b><u>\$ 1,280,146</u></b> | <b><u>\$ 793,457</u></b>       | <b><u>\$ 11,328,933</u></b>    |

See accompanying notes to the financial statements.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position  
June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:

|   |                      |
|---|----------------------|
| Total fund balance of Governmental Funds  | \$ 7,303,957         |
| Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. The cost of the assets is \$64,432,615 and the accumulated depreciation is (\$41,308,817).   | 23,123,798           |
| Long-term other post employment benefit payments are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. This amount is the net other post employment benefits asset (liability), net of deferred outflows and deferred inflows related to other post employment benefits. | (8,010,925)          |
| Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.  | (13,159)             |
| Retainage payable does not require current financial resources. Therefore, retainage payable is not reported as a liability in the governmental funds balance sheet.  | (191,714)            |
| Long-term pension plan retirement payments are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. This amount is the net pension asset (liability), net of deferred outflows and deferred inflows related to pensions.  | 7,403,703            |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.  | <u>(14,901,701)</u>  |
| Net position of governmental activities   | <u>\$ 14,713,959</u> |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
Year Ended June 30, 2022

|  | General Fund       | Federal<br>Projects Fund | School<br>Nutrition Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|--------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>Revenues</b>  |                    |                          |                          |                                |                                |
| State of Tennessee   | \$ 16,080,681      | \$ -                     | \$ 11,930                | \$ -                           | \$ 16,092,611                  |
| Federal funds through state  | 72,765             | 4,911,960                | 2,274,943                | 46,718                         | 7,306,386                      |
| Direct federal funds   | 415,734            | -                        | -                        | -                              | 415,734                        |
| Town of Greeneville  | 6,913,204          | -                        | -                        | -                              | 6,913,204                      |
| Local taxes  | 8,178,413          | -                        | -                        | -                              | 8,178,413                      |
| Charges for current services   | 841,364            | -                        | 178,517                  | 43,250                         | 1,063,131                      |
| Investment income  | 953                | -                        | -                        | -                              | 953                            |
| Other local revenue  | 460,136            | -                        | 26,552                   | 1,001,186                      | 1,487,874                      |
| <b>Total revenues</b>  | <b>32,963,250</b>  | <b>4,911,960</b>         | <b>2,491,942</b>         | <b>1,091,154</b>               | <b>41,458,306</b>              |
| <b>Expenditures</b>  |                    |                          |                          |                                |                                |
| Instruction  | 19,837,547         | 4,843,307                | -                        | -                              | 24,680,854                     |
| School nutrition   | 23,245             | -                        | 1,756,562                | -                              | 1,779,807                      |
| Extended school program  | -                  | -                        | -                        | 74,000                         | 74,000                         |
| Internal school  | -                  | -                        | -                        | 952,205                        | 952,205                        |
| Technology   | 1,012,599          | -                        | -                        | -                              | 1,012,599                      |
| Board of education   | 752,293            | -                        | -                        | -                              | 752,293                        |
| Health   | 389,522            | -                        | -                        | -                              | 389,522                        |
| Greene Technology Center   | 142,479            | -                        | -                        | -                              | 142,479                        |
| Student support services   | 1,161,553          | -                        | -                        | -                              | 1,161,553                      |
| Transportation   | 871,841            | -                        | -                        | -                              | 871,841                        |
| Administration   | 2,618,992          | -                        | -                        | -                              | 2,618,992                      |
| Maintenance and operations   | 8,335,977          | -                        | -                        | -                              | 8,335,977                      |
| Debt service   |                    |                          |                          |                                |                                |
| Principal  | 115,000            | -                        | -                        | -                              | 115,000                        |
| Interest   | 30,600             | -                        | -                        | -                              | 30,600                         |
| <b>Total expenditures</b>  | <b>35,291,648</b>  | <b>4,843,307</b>         | <b>1,756,562</b>         | <b>1,026,205</b>               | <b>42,917,722</b>              |
| <b>Excess of revenue over expenditures</b>                             | <b>(2,328,398)</b> | <b>68,653</b>            | <b>735,380</b>           | <b>64,949</b>                  | <b>(1,459,416)</b>             |
| <b>Other Financing Sources</b>   |                    |                          |                          |                                |                                |
| Loan issued through Town of Greeneville                                | 1,745,364          | -                        | -                        | -                              | 1,745,364                      |
| Operating transfers in   | 68,653             | -                        | -                        | -                              | 68,653                         |
| Operating transfers out  | -                  | (68,653)                 | -                        | -                              | (68,653)                       |
| <b>Total other financing sources</b>                                   | <b>1,814,017</b>   | <b>(68,653)</b>          | <b>-</b>                 | <b>-</b>                       | <b>1,745,364</b>               |
| <b>Excess of revenue and other financing sources over expenditures</b> | <b>(514,381)</b>   | <b>-</b>                 | <b>735,380</b>           | <b>64,949</b>                  | <b>285,948</b>                 |
| Fund balance, July 1, 2021   | 5,762,577          | -                        | 538,216                  | 717,216                        | 7,018,009                      |
| Fund balance, June 30, 2022  | \$ 5,248,196       | \$ -                     | \$ 1,273,596             | \$ 782,165                     | \$ 7,303,957                   |

See accompanying notes to the financial statements.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Reconciliation of Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Net Activities are different because:

|  |                     |
|--|---------------------|
| Net change in fund balances of Governmental Funds  | \$ 285,948          |
| Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense of \$1,687,719 exceeds capital outlay additions of \$5,939,729.   | 4,252,010           |
| Some pension expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds   | 4,446,376           |
| Other post employment benefits expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.  | (44,069)            |
| Expenses for compensated absences and termination benefits do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.  | (4,272)             |
| The issuance of long-term debt (e.g., bonds, notes, and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | <u>78,692</u>       |
| Change in net position of governmental activities  | <u>\$ 9,014,685</u> |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Budgetary Comparison Statement - General Fund  
Year Ended June 30, 2022

|                                 | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|---------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                 | Original          | Final             |                   |                               |
| <b>Revenues</b>                 |                   |                   |                   |                               |
| State of Tennessee              | \$ 15,974,268     | \$ 16,082,408     | \$ 16,080,681     | \$ (1,727)                    |
| Federal funds through state     | 50,000            | 72,765            | 72,765            | -                             |
| Direct federal funds            | 58,537            | 352,594           | 415,734           | 63,140                        |
| Town of Greeneville             | 5,913,204         | 5,913,204         | 6,913,204         | 1,000,000                     |
| Local taxes                     | 7,472,333         | 7,686,606         | 8,178,413         | 491,807                       |
| Charges for current services    | 694,897           | 834,397           | 841,364           | 6,967                         |
| Investment income               | 835               | 835               | 953               | 118                           |
| Other revenue                   | 225,044           | 498,839           | 460,136           | (38,703)                      |
| <b>Total revenues</b>           | <b>30,389,118</b> | <b>31,441,648</b> | <b>32,963,250</b> | <b>1,521,602</b>              |
| <b>Expenditures</b>             |                   |                   |                   |                               |
| <b>Instruction</b>              |                   |                   |                   |                               |
| Salaries                        | 13,914,910        | 14,169,593        | 13,946,717        | 222,876                       |
| Employee benefits               | 4,483,600         | 4,413,582         | 4,155,693         | 257,889                       |
| Contracted services             | 246,237           | 236,002           | 223,723           | 12,279                        |
| Fee waivers                     | 25,000            | 25,000            | 25,000            | -                             |
| Equipment                       | 43,025            | 287,903           | 730,485           | (442,582)                     |
| Materials and supplies          | 425,976           | 543,271           | 536,860           | 6,411                         |
| Textbooks                       | 191,250           | 191,736           | 66,186            | 125,550                       |
| Staff development               | 129,833           | 135,421           | 121,870           | 13,551                        |
| Travel                          | 14,250            | 14,250            | 10,978            | 3,272                         |
| Other                           | 36,159            | 34,959            | 20,035            | 14,924                        |
| <b>Total instruction</b>        | <b>19,510,240</b> | <b>20,051,717</b> | <b>19,837,547</b> | <b>214,170</b>                |
| <b>Technology</b>               |                   |                   |                   |                               |
| Salaries                        | 430,943           | 400,943           | 392,726           | 8,217                         |
| Employee benefits               | 144,491           | 140,491           | 133,475           | 7,016                         |
| Staff development               | 45,000            | 36,959            | 27,341            | 9,618                         |
| Equipment                       | 381,913           | 395,380           | 380,215           | 15,165                        |
| Materials and supplies          | 11,000            | 11,000            | 9,584             | 1,416                         |
| Other                           | 56,429            | 56,429            | 69,258            | (12,829)                      |
| <b>Total technology</b>         | <b>1,069,776</b>  | <b>1,041,202</b>  | <b>1,012,599</b>  | <b>28,603</b>                 |
| <b>Board of Education</b>       |                   |                   |                   |                               |
| Salaries                        | 143,147           | 143,147           | 143,147           | -                             |
| Employee benefits               | 10,951            | 240,951           | 232,756           | 8,195                         |
| Contracted services             | 188,492           | 191,658           | 206,720           | (15,062)                      |
| Trustee commissions             | 115,496           | 115,496           | 115,054           | 442                           |
| Dues and memberships            | 11,149            | 11,149            | 10,427            | 722                           |
| Other                           | 68,262            | 89,155            | 44,189            | 44,966                        |
| <b>Total Board of Education</b> | <b>537,497</b>    | <b>791,556</b>    | <b>752,293</b>    | <b>39,263</b>                 |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Budgetary Comparison Statement - General Fund - (Continued)

|                                | <u>Budgeted Amounts</u> |                  | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------|-------------------------|------------------|-------------------|-------------------------------|
|                                | <u>Original</u>         | <u>Final</u>     |                   |                               |
| Expenditures (continued)       |                         |                  |                   |                               |
| Health                         |                         |                  |                   |                               |
| Salaries                       | \$ 239,464              | \$ 249,021       | \$ 268,430        | \$ (19,409)                   |
| Employee benefits              | 112,997                 | 113,442          | 109,503           | 3,939                         |
| Contracted services            | 13,849                  | 13,849           | 647               | 13,202                        |
| Materials and supplies         | 17,270                  | 17,462           | 9,033             | 8,429                         |
| Travel                         | 900                     | 900              | 11                | 889                           |
| Other                          | <u>2,500</u>            | <u>2,500</u>     | <u>1,898</u>      | <u>602</u>                    |
| Total health                   | <u>386,980</u>          | <u>397,174</u>   | <u>389,522</u>    | <u>7,652</u>                  |
| Greene Technology Center       | <u>142,479</u>          | <u>142,479</u>   | <u>142,479</u>    | <u>-</u>                      |
| Student support services       |                         |                  |                   |                               |
| Salaries                       | 752,746                 | 795,246          | 770,552           | 24,694                        |
| Employee benefits              | 247,484                 | 264,484          | 242,961           | 21,523                        |
| Evaluation and testing         | 82,979                  | 88,479           | 86,975            | 1,504                         |
| Equipment                      | 4,829                   | 4,829            | 12,325            | (7,496)                       |
| Other                          | <u>8,000</u>            | <u>43,000</u>    | <u>48,740</u>     | <u>(5,740)</u>                |
| Total student support services | <u>1,096,038</u>        | <u>1,196,038</u> | <u>1,161,553</u>  | <u>34,485</u>                 |
| Transportation                 |                         |                  |                   |                               |
| Salaries                       | 408,372                 | 420,052          | 437,449           | (17,397)                      |
| Employee benefits              | 181,818                 | 188,433          | 201,591           | (13,158)                      |
| Contracted services            | 70,041                  | 70,041           | 68,971            | 1,070                         |
| Materials and supplies         | 275,291                 | 284,851          | 146,203           | 138,648                       |
| Maintenance and repairs        | 12,500                  | 11,675           | 7,747             | 3,928                         |
| Other                          | <u>15,137</u>           | <u>15,137</u>    | <u>9,880</u>      | <u>5,257</u>                  |
| Total transportation           | <u>963,159</u>          | <u>990,189</u>   | <u>871,841</u>    | <u>118,348</u>                |
| Administration                 |                         |                  |                   |                               |
| Salaries                       | 1,784,061               | 1,804,461        | 1,785,074         | 19,387                        |
| Employee benefits              | 536,431                 | 545,146          | 522,615           | 22,531                        |
| Contracted services            | -                       | 2,300            | 15,232            | (12,932)                      |
| Equipment                      | 84,220                  | 89,720           | 93,849            | (4,129)                       |
| Materials and supplies         | 18,467                  | 18,467           | 14,126            | 4,341                         |
| Communications                 | 106,423                 | 106,423          | 88,655            | 17,768                        |
| Travel                         | 1,741                   | 1,741            | 2,303             | (562)                         |
| Dues and memberships           | 8,118                   | 8,118            | 8,023             | 95                            |
| Other                          | <u>60,457</u>           | <u>111,657</u>   | <u>89,115</u>     | <u>22,542</u>                 |
| Total administration           | <u>2,599,918</u>        | <u>2,688,033</u> | <u>2,618,992</u>  | <u>69,041</u>                 |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Budgetary Comparison Statement - General Fund - (Continued)

|   | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget |
|---|------------------|--------------|-------------------|-------------------------------|
|   | Original         | Final        |                   |                               |
| Expenditures (continued)  |                  |              |                   |                               |
| Maintenance and operations                                      |                  |              |                   |                               |
| Salaries  | \$ 1,157,111     | \$ 1,148,029 | \$ 1,053,269      | \$ 94,760                     |
| Employee benefits   | 482,373          | 483,954      | 473,319           | 10,635                        |
| Insurance   | 146,541          | 146,541      | 140,353           | 6,188                         |
| Contracted services   | 91,500           | 118,693      | 160,467           | (41,774)                      |
| Equipment   | -                | 15,118       | 27,185            | (12,067)                      |
| Utilities   | 797,468          | 797,468      | 787,837           | 9,631                         |
| Materials and supplies  | 84,600           | 91,344       | 146,182           | (54,838)                      |
| Maintenance and repairs   | 429,830          | 545,955      | 508,329           | 37,626                        |
| Communications  | 5,871            | 5,871        | 4,173             | 1,698                         |
| Building improvements   | 423,500          | 2,128,380    | 4,710,866         | (2,582,486)                   |
| Transfer to the Town  | 301,487          | 301,987      | 301,667           | 320                           |
| Other   | 17,150           | 17,400       | 22,330            | (4,930)                       |
|   | 3,937,431        | 5,800,740    | 8,335,977         | (2,535,237)                   |
| Operation of Non-Instructional Services                         |                  |              |                   |                               |
| Food Service  |                  |              |                   |                               |
| Salaries  | -                | 19,791       | 18,948            | 843                           |
| Employee benefits   | -                | 3,619        | 3,948             | (329)                         |
| Equipment   | -                | -            | 349               | (349)                         |
|   | -                | 23,410       | 23,245            | 165                           |
| Total operation of non-instructional services                   |                  |              |                   |                               |
| Debt service:   |                  |              |                   |                               |
| Principal   | 115,000          | 115,000      | 115,000           | -                             |
| Interest  | 30,600           | 30,600       | 30,600            | -                             |
|   | 30,389,118       | 33,268,138   | 35,291,648        | (2,023,510)                   |
| Other Financing Sources   |                  |              |                   |                               |
| Loan issued through Town of Greeneville                         | -                | -            | 1,745,364         | 1,745,364                     |
| Operating transfers in  | -                | 68,318       | 68,653            | 335                           |
|   | -                | 68,318       | 1,814,017         | 1,745,699                     |
| Total other financing sources                                   |                  |              |                   |                               |
| Excess of revenue and other financing sources over expenditures | -                | (1,758,172)  | (514,381)         | 1,243,791                     |
| Fund balance, July 1, 2021                                      | 5,762,577        | 5,762,577    | 5,762,577         | -                             |
| Fund balance, June 30, 2022                                     | \$ 5,762,577     | \$ 4,004,405 | \$ 5,248,196      | \$ 1,243,791                  |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Budgetary Comparison Statement - Federal Fund  
Year Ended June 30, 2022

|  | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget |
|--|------------------|------------------|-------------------|-------------------------------|
|  | Original         | Final            |                   |                               |
| <b>Resources</b>   |                  |                  |                   |                               |
| Federal through State  |                  |                  |                   |                               |
| Title I  | \$ 633,579       | \$ 726,425       | \$ 641,527        | \$ (84,898)                   |
| IDEA, Part B   | 634,040          | 958,457          | 658,791           | (299,666)                     |
| Preschool  | 119,327          | 129,912          | 462,819           | 332,907                       |
| Title II   | 90,641           | 112,244          | 72,895            | (39,349)                      |
| Title IV   | 53,995           | 53,723           | 53,194            | (529)                         |
| Title VI   | 62,485           | 61,456           | 58,048            | (3,408)                       |
| Title III  | 8,449            | 54,466           | 37,679            | (16,787)                      |
| ESSER  | -                | 6,114,519        | 2,581,682         | (3,532,837)                   |
| Epidemiology and Laboratory Capacity                               | 778,563          | 778,563          | 302,912           | (475,651)                     |
| Other federal revenues   | -                | 482,064          | 42,413            | (439,651)                     |
|  | <u>2,381,079</u> | <u>9,471,829</u> | <u>4,911,960</u>  | <u>(4,559,869)</u>            |
| Amounts available for appropriation                                |                  |                  |                   |                               |
| <b>Expenditures</b>  |                  |                  |                   |                               |
| Regular instruction  |                  |                  |                   |                               |
| Salaries   | 1,275,368        | 3,933,287        | 2,242,517         | 1,690,770                     |
| Employee benefits  | 367,433          | 1,016,681        | 597,008           | 419,673                       |
| Contracted services  | 331,953          | 632,382          | 211,018           | 421,364                       |
| Materials and supplies   | 47,741           | 388,039          | 155,805           | 232,234                       |
| Staff development  | 41,729           | 192,835          | 14,551            | 178,284                       |
| Equipment  | 29,271           | 571,195          | 420,261           | 150,934                       |
| Other  | 287,584          | 2,246,346        | 1,202,147         | 1,044,199                     |
|  | <u>2,381,079</u> | <u>8,980,765</u> | <u>4,843,307</u>  | <u>4,137,458</u>              |
| Total expenditures   |                  |                  |                   |                               |
| Excess of revenue and other financing sources<br>over expenditures |                  |                  |                   |                               |
|  | -                | 491,064          | 68,653            | (422,411)                     |
| <b>Other Financing Sources</b>                                     |                  |                  |                   |                               |
| Operating transfers out  |                  |                  |                   |                               |
|  | -                | (491,064)        | (68,653)          | 422,411                       |
| Total other financing sources                                      |                  |                  |                   |                               |
|  | -                | (491,064)        | (68,653)          | 422,411                       |
| Excess of revenue and other financing sources<br>over expenditures |                  |                  |                   |                               |
|  | -                | -                | -                 | -                             |
| Fund balance, July 1, 2021   |                  |                  |                   |                               |
|  | -                | -                | -                 | -                             |
| Fund balance, June 30, 2022  |                  |                  |                   |                               |
|  | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$ -</u>                   |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Budgetary Comparison Statement - School Nutrition Fund  
Year Ended June 30, 2022

|  | Budgeted Amounts  |                   | Actual<br>Amounts   | Variance with<br>Final Budget |
|--|-------------------|-------------------|---------------------|-------------------------------|
|  | Original          | Final             |                     |                               |
| <b>Revenues</b>                            |                   |                   |                     |                               |
| Federal funds                              | \$ 923,178        | \$ 923,178        | \$ 2,274,943        | \$ 1,351,765                  |
| State of Tennessee                         | 25,508            | 25,508            | 11,930              | (13,578)                      |
| Charges for current services               | 134,702           | 134,702           | 178,517             | 43,815                        |
| Other revenue                              | 47,500            | 47,500            | 26,552              | (20,948)                      |
| <b>Total revenues</b>                      | <b>1,130,888</b>  | <b>1,130,888</b>  | <b>2,491,942</b>    | <b>1,361,054</b>              |
| <b>Expenditures</b>                        |                   |                   |                     |                               |
| Salaries                                   | 456,113           | 456,113           | 591,300             | (135,187)                     |
| Employee benefits                          | 186,859           | 186,859           | 209,831             | (22,972)                      |
| Food service                               | 417,190           | 417,190           | 789,563             | (372,373)                     |
| Contracted services                        | 9,114             | 9,114             | 3,005               | 6,109                         |
| Equipment                                  | 24,612            | 24,612            | 111,369             | (86,757)                      |
| Supplies                                   | 12,800            | 12,800            | 16,736              | (3,936)                       |
| Travel                                     | 2,200             | 2,200             | 3,329               | (1,129)                       |
| Other                                      | 22,000            | 22,000            | 31,429              | (9,429)                       |
| <b>Total expenditures</b>                  | <b>1,130,888</b>  | <b>1,130,888</b>  | <b>1,756,562</b>    | <b>(625,674)</b>              |
| <b>Excess of revenue over expenditures</b> | <b>-</b>          | <b>-</b>          | <b>735,380</b>      | <b>735,380</b>                |
| Fund balance, July 1, 2021                 | 538,216           | 538,216           | 538,216             | -                             |
| Fund balance, June 30, 2022                | <u>\$ 538,216</u> | <u>\$ 538,216</u> | <u>\$ 1,273,596</u> | <u>\$ 735,380</u>             |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements  
Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**The Reporting Entity** - The Board of Education (the “Board”), Town of Greeneville, Tennessee is part of the primary government of the Town of Greeneville, Tennessee (the “Town”). These financial statements reflect only the financial activities attributable to the Board. These financial statements do not present the financial position or the changes in the financial position of the Town of Greeneville, Tennessee.

The Board receives funding from state, local and federal government sources. There are no component units.

The financial statements of the Board have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**Joint Ventures** - The Board participates in the following joint venture:

Greene Technology Center - The Board, along with Greene County, Tennessee, operates the Greene Technology Center (the “Center”). The Center is dependent upon funding from the Board and Greene County, Tennessee. A summary of the funding for the Center may be found in Note 6 to the financial statements.

**Financial Statements**

**Basic Financial Statements - Government-Wide Statements** - The Board’s basic financial statements include both government-wide (reporting the Board as a whole) and fund financial statements (reporting the Board’s major funds). The Board only has governmental activities. The government-wide statements are reported using the economic resources measurement focus.

**Basic Financial Statements - Fund Financial Statements** - The financial transactions of the Board are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Board:

**Governmental Funds**

The governmental funds’ financial statements are reported using the current financial resource measurement focus. The following is a description of the governmental funds of the Board:

**General Fund** - The General Fund is the general operating fund of the Board. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund. This is a major fund.

**Federal Projects Fund** - The Federal Projects Fund is used to account for the Board’s revenues and expenditures for federal programs such as Title I and IDEA, Part B. This is a major fund.

**School Nutrition Fund** - The School Nutrition Fund is used to account for the Board’s cafeteria operations in the high school, middle school, and four elementary schools. This is a major governmental fund.

**Extended School Program** - The Extended School Program Fund is used to account for the Board’s after-school program for three elementary schools. This is a nonmajor governmental fund.

**Internal School Fund** - The internal school fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Internal School Fund (Continued)** - activities are the foundational revenues of this fund. A more detailed reporting of the fund activities at each individual school may be found at <https://comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>. This is a nonmajor governmental fund.

**Basis of Accounting** - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Accrual** - The government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**Modified Accrual** - The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid sick pay which is not accrued; and (2) principal and interest on general obligation long-term debt which is recognized when due.

**Encumbrance Accounting** is used for the General Purpose School, Federal Projects, School Nutrition, and Extended School Program Funds. Encumbrances are recorded when purchase orders are issued, but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance in the governmental fund financial statements. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

**Budgets and Budgetary Accounting** - The Board presents its budget on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The Internal School fund is not budgeted. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- (a) The budget process begins with the development of the Board goals. The administrative team, school administrators, and central office administrators identify priorities. The Board reviews the budget, and the team makes refinement to the budget until it is adopted by the Board of Education.
- (b) The statements of revenues and expenditures - budget and actual for the General Purpose School Fund present comparisons of legally adopted budgets with actual data on a budgetary basis.
- (c) The Board submits a proposed fiscal year operating budget to the Board of Mayor and Aldermen. The Board of Mayor and Aldermen does not have the authority to make line item adjustments to the budget; they control only the Town appropriation. The operating budget includes proposed revenues and expenditures.
- (d) Public hearings are conducted to obtain citizen comments on the proposed budget. Upon second reading by the Board of Mayor and Aldermen, the budget is legally adopted. A copy of the budget must be filed with the Commissioner of Education.
- (e) The Board has the authority to make revisions to the budget as deemed necessary. The amended budget is approved by the Board and reflected in the official minutes of the Board. The original and amended budget is reflected in these financial statements. Actual expenditures may not legally exceed budget appropriations at the individual fund level.
- (f) Unused appropriations lapse at the end of the year.
- (g) The Capital Projects Fund Budget is a project-length budget that corresponds to the expected length of the construction project. The Board did not adopt an annual budget for the Capital Project Fund.

For the fiscal year ended June 30, 2022, expenditures exceeded budgeted appropriations for the General Fund maintenance and operations of \$2,535,237. Expenditures also exceeded budgeted appropriations for the School Nutrition Fund of \$625,674.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Cash** - The Board's cash is considered to be cash on hand and demand deposits.

**Restricted assets** - Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System ("TCRS") for the benefit of the Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used to fund retirement benefits upon approval for the TCRS Board of Directors. To date, no funds have been withdrawn from the trust to pay pension costs. Trust documents provide that the funds are not subject to the claims of general creditors of the Board.

**Inventories** - Food and supply inventories for School Nutrition consist of food and expendable supplies stated on a first-in, first-out basis. They are carried at cost and are subsequently charged to expenditures when consumed.

**Commodities - School Nutrition Fund** - Commodities received from the U.S.D.A. are recognized as revenue in the period when all eligibility requirements are met (usually, when the commodities are received).

**Pricing of Meals - School Nutrition** - The cost of meals exceeds the price charged to students set by the Board of Education. The costs are supplemented by the USDA reimbursements on all meals and USDA donated commodities.

**Allowance for Uncollectible Accounts** - At June 30, 2022, the allowance for uncollectible accounts in the Special Revenue Fund, Extended School Program Fund, was \$520.

**Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Accumulated Compensated Absences** - It is the Board's policy to permit employees to accumulate a limited amount of earned but unused vacation up to twenty days, which will be paid to employees upon separation from the Board. Sick leave can be accumulated indefinitely, but can only be used as service time for retirement if not used for sickness. The liability for the compensated absences is recorded as long-term debt in the government-wide financial statements. The cost of sick leave is recognized when payments are made to employees.

**Capital Assets** - Capital assets, which include buildings, equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. All capital assets are carried at historical cost. Donated assets are valued at the fair market value on the date donated. Repairs and maintenance are recorded as expenses. Assets capitalized have an original cost of \$5,000 or more. Depreciation is computed using the straight-line method based on estimated useful lives as follows:

|           |            |
|-----------|------------|
| Buildings | 30 years   |
| Equipment | 3-25 years |
| Vehicles  | 5-7 years  |

**Long-term Debt** - All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term debt consists of notes payable, accrued retirement incentive, and accrued compensated absences. Long-term debt is not reported as liabilities in the fund financial statements, but the payment of principal and interest is reported in the fund financial statements.

**Fund Balance Items** - The Board has implemented GASB Statement 54 employing new terminology and classifications for fund balance items.

*Nonspendable* items - This category includes items that cannot be spent because of their form. School Nutrition inventories of \$41,837 are included in this category at year end.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Restricted* items - This category includes fund balances that are constrained by external parties, constitutional provisions, or enabling legislation. The remaining balance in School Nutrition is included in this category at year end of \$1,231,759, the internal school balance of \$649,456, TCRS Stabilization Trust of \$228,903, education of \$102,238, support services of \$5,968, and other needs of \$47,731.

*Committed* items - This category includes fund balances that contain self-imposed constraints of the government from the Board, its highest level of decision making authority, by passing a resolution. There was no balance in this category at year end.

*Assigned* items - This category includes fund balances that contain self-imposed constraints of the government to be used for a particular purpose. These constraints are imposed by the Board or management. The various assignments include \$132,709 for Extended School Program, \$182,225 for instruction, \$18,733 for support services, \$238,878 for capital projects, and \$129,566 assigned for other needs.

*Unassigned* items - Represents the remainder of the Board's fund balance that is not constrained for any particular purpose.

When both restricted and unrestricted fund balances are available for use, it is the Board's policy to use restricted fund balance first, then use unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

**Internal Activity** - Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

**Program revenues** include the following:

Charges for Services - tuition and transportation provided to the schools.

Operating Grants and Contributions - funds the Board receives to finance its operations.

Capital Grants and Contributions - principal and interest payments made by the Town of Greeneville on notes payable.

**Deferred Outflows of Resources and Deferred Inflows of Resources** - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses) until that time. The Board had certain pension items and OPEB items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Board had a gain on refunding bonds payable, pension items, OPEB items, and other unavailable revenue that qualify for reporting in this category.

**Other Post-Employment Benefits ("OPEB")** - For purposes of measuring the other post-employment benefits ("OPEB") liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Board's OPEB's additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, the Plans recognize benefit payments when due and payable in accordance with the benefit terms. The Plans have no investments as the net OPEB liability is not funded but expenses are paid as incurred.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Pensions** - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan, the Teacher Retirement Plan, and the Public Employee Retirement Plan in the Tennessee Consolidated Retirement System (“TCRS”), and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of each plan. Investments are reported at fair value.

**Change in Accounting Principle** - The Board adopted GASB Statement No. 87 *Leases* during fiscal year 2022 which establishes a single approach to accounting for and reporting leases by state and local governments. Due to the implementation of GASB 87, a restatement of \$3,465 has been presented in the government-wide financial statements to reflect the implementation of this standard.

**Date of Managements Review** - Management has evaluated events and transactions occurring subsequent to the statement of financial position for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through the date of the independent auditors’ report, which is the date these financial statements were available to be issued.

NOTE 2 - CASH AND INVESTMENTS

State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105 percent of the value of the deposits, less so much of such amount as is insured by federal deposit insurance. The collateral must be held by the Board or its agent in the Board’s name, or by the Federal Reserve in the Board’s name.

Statutes also authorize the Board to invest in bonds, notes, or treasury bills of the United States or any of its agencies, certificates of deposit at Tennessee state chartered banks and savings and loan associations and federally chartered banks and savings and loan associations, repurchase agreements utilizing obligations of the United States or its agencies as the underlying securities, state pooled investment fund, and money market mutual funds. Statutes also require that securities underlying repurchase agreements must have a market value at least equal to the amount of funds invested in the repurchase transaction.

Bank balances at June 30, 2022 totaled \$5,380,634, all of which was covered by federal depository insurance and bank participation in the Tennessee Bank Collateral Pool.

**Restricted Investments - TCRS Stabilization Trust**

*Legal Provisions* - Greeneville City Schools is a member of the Tennessee Consolidated Retirement System (“TCRS”) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated (“TCA”), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member’s funds are restricted for the payment of retirement benefits of that member’s employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. Greeneville City Schools may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 2 - CASH AND INVESTMENTS (Continued)

**Restricted Investments - TCRS Stabilization Trust (Continued)**

At June 30, 2022, the Greeneville City Schools had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Fund.

| Investments at fair value                 | Weighted<br>Average Maturity<br>(Days) | Maturities | Fair Value        |
|---|--|------------|-------------------|
| U.S. Equity                               | N/A                                    | N/A        | \$ 70,960         |
| Developed Market International Equity     | N/A                                    | N/A        | 32,046            |
| Emerging Market International Equity      | N/A                                    | N/A        | 9,156             |
| U.S. Fixed Income                         | N/A                                    | N/A        | 45,781            |
| Real Estate                               | N/A                                    | N/A        | 45,781            |
| Short-term Securities                     | N/A                                    | N/A        | 22,890            |
| NAV: Private Equity and Strategic Lending | N/A                                    | N/A        | <u>2,289</u>      |
| Total                                     |  |            | <u>\$ 228,903</u> |

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the Board's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2022/ag21066.pdf>.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 3 - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2022 was as follows:

| Governmental Activities                     | Beginning<br>Balance | Additions           | Disposals           | Ending<br>Balance    |
|---|----------------------|---------------------|---------------------|----------------------|
| Capital assets not being depreciated        |                      |                     |                     |                      |
| Land  | \$ 696,928           | \$ -                | \$ -                | \$ 696,928           |
| Construction in progress                    | 150,496              | 5,218,558           | (203,330)           | 5,165,724            |
| Total capital assets not being depreciated  | <u>847,424</u>       | <u>5,218,558</u>    | <u>(203,330)</u>    | <u>5,862,652</u>     |
| Other capital assets                        |                      |                     |                     |                      |
| Buildings and improvements                  | 51,355,630           | 668,725             | (578,942)           | 51,445,413           |
| Equipment                                   | 7,431,470            | 456,227             | (2,911,188)         | 4,976,509            |
| Vehicles                                    | 2,195,374            | 81,163              | (391,767)           | 1,884,770            |
| Total other capital assets depreciated      | <u>60,982,474</u>    | <u>1,206,115</u>    | <u>(3,881,897)</u>  | <u>58,306,692</u>    |
| Less accumulated depreciation for           |                      |                     |                     |                      |
| Buildings and improvements                  | (35,183,665)         | (1,326,691)         | 489,041             | (36,021,315)         |
| Equipment                                   | (6,310,481)          | (275,195)           | 2,911,188           | (3,674,488)          |
| Vehicles                                    | (1,852,399)          | (85,833)            | 391,767             | (1,546,465)          |
| Total accumulated depreciation              | <u>(43,346,545)</u>  | <u>(1,687,719)</u>  | <u>3,791,996</u>    | <u>(41,242,268)</u>  |
| Total capital assets depreciated, net       | <u>17,635,929</u>    | <u>(481,604)</u>    | <u>(89,901)</u>     | <u>17,064,424</u>    |
| Intangible right-to-use assets              |                      |                     |                     |                      |
| Copiers                                     | 263,271              | -                   | -                   | 263,271              |
| Less accumulated amortization               | (13,895)             | (52,654)            | -                   | (66,549)             |
| Net intangible right-to-use assets          | <u>249,376</u>       | <u>(52,654)</u>     | <u>-</u>            | <u>196,722</u>       |
| Governmental activities capital assets, net | <u>\$ 18,732,729</u> | <u>\$ 4,684,300</u> | <u>\$ (293,231)</u> | <u>\$ 23,123,798</u> |

Beginning balances for intangible right-to-use assets have been restated in compliance with GASB Statement 87.

Depreciation expense charged to the Board for the year ended June 30, 2022 was \$1,687,719. Amortization expense charged to the Board for the year ended June 30, 2022 was \$52,654 for the intangible right to use asset.

NOTE 4 - LEASE OBLIGATIONS

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about government's leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 03/26/2021, the Board entered into a 60 month lease as the Lessee for the use of Ricoh Copier - 129 W Depot St. An initial lease liability was recorded in the amount of \$263,273. As of 06/30/2022, the value of the lease liability is \$194,128. The Board is required to make monthly fixed payments of \$4,491. The lease has an interest rate of 0.9480%.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 4 - LEASE OBLIGATIONS (Continued)

The Copiers' estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$263,271 with accumulated amortization of \$66,549.

Remaining payments on the copier lease include:

| Year Ended June 30 | Leases     |          |
|--------------------|------------|----------|
|                    | Principal  | Interest |
| 2023               | \$ 52,277  | \$ 1,614 |
| 2024               | 52,774     | 1,116    |
| 2025               | 53,277     | 613      |
| 2026               | 35,800     | 127      |
|                    | \$ 194,128 | \$ 3,470 |

Lease obligation activity for the year ended June 30, 2022, was as follows:

|         | Restated                 |           | Reductions  | Balance       |               | Amounts<br>Due Within<br>One Year |
|---------|--------------------------|-----------|-------------|---------------|---------------|-----------------------------------|
|         | Balance<br>June 30, 2021 | Additions |             | June 30, 2022 | June 30, 2022 |                                   |
| Copiers | \$ 248,141               | \$ -      | \$ (54,013) | \$ 194,128    | \$ 52,277     |                                   |

NOTE 5 - LONG-TERM DEBT

**General Obligation and Revenue Bonds and Direct Borrowing and Direct Placement**

The Board is a department of the Town of Greeneville, Tennessee ("Town") which issues general obligation and revenue bonds and direct borrowing and direct placement to provide funds for various construction improvements for the Board. The bonds and direct borrowing and direct placement are direct obligations and are payable from and are secured by a pledge of the tax authority of the Town of Greeneville, Tennessee as well as payments made by the Board to assist with debt payments. The debt is paid directly by the Town of Greeneville, Tennessee. The bond payments and direct borrowing and direct placement that the Board is responsible for paid to the Town of Greeneville, Tennessee will be paid from the General Fund.

During the year, the Town of Greeneville, Tennessee, for the benefit of the Board, signed an Energy Efficient Schools Initiative ("EESI") loan for total funding of \$4,965,747 for interior and exterior lighting upgrades, dedicated outdoor air system, HVAC, equipment controls, and water upgrades at their 10 district schools and facilities. At June 30, 2022, the project was in process and EESI loan expenditures of \$1,745,364 had been spent. Reimbursement from the loan had been requested by the Town of Greeneville but had not been received until after year end. There is also an agreement between the Town of Greeneville and the Board stating that the Board's total debt service each year will be \$180,000 with the remaining debt service of the note payable being paid by the Town of Greeneville. Since the project was in progress at June 30, 2022, there is no final amortization schedule for the loan and any current amount to be paid during fiscal year 2023 is also unknown. Since the loan is not finalized, the loan is not included in the amortization schedule noted below.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 5 - LONG-TERM DEBT (Continued)

During the fiscal year ended June 30, 2022, the following debt transactions occurred:

|   | Balance<br>June 30, 2021 | Additions           | Reductions            | Balance<br>June 30, 2022 | Amounts<br>Due Within<br>One Year |
|---|--------------------------|---------------------|-----------------------|--------------------------|-----------------------------------|
| Bonds payable   |                          |                     |                       |                          |                                   |
| General obligation bonds  | \$ 12,685,000            | \$ -                | \$ (1,580,000)        | \$ 11,105,000            | \$ 1,610,000                      |
| Plus: Premiums  | <u>1,533,565</u>         | <u>-</u>            | <u>(227,624)</u>      | <u>1,305,941</u>         | <u>-</u>                          |
| Total bond payable  | 14,218,565               | -                   | (1,807,624)           | 12,410,941               | 1,610,000                         |
| Direct Borrowing and Direct Placement                                 |                          |                     |                       |                          |                                   |
| Energy Efficient Schools Initiative<br>loan program 2022 note payable | <u>-</u>                 | <u>1,745,364</u>    | <u>-</u>              | <u>1,745,364</u>         | <u>-</u>                          |
| Total direct borrowing and direct<br>placement                        | -                        | 1,745,364           | -                     | 1,745,364                | -                                 |
| Other noncurrent liabilities  |                          |                     |                       |                          |                                   |
| Accrued retirement  | 289,626                  | 137,417             | (143,147)             | 283,896                  | 138,731                           |
| Accrued compensated absences  | <u>136,318</u>           | <u>828,494</u>      | <u>(818,491)</u>      | <u>146,321</u>           | <u>-</u>                          |
| Total other noncurrent liabilities                                    | <u>425,944</u>           | <u>965,911</u>      | <u>(961,638)</u>      | <u>430,217</u>           | <u>138,731</u>                    |
| Total long term obligations   | <u>\$ 14,644,509</u>     | <u>\$ 2,711,275</u> | <u>\$ (2,769,262)</u> | <u>\$ 14,586,522</u>     | <u>\$ 1,748,731</u>               |

Other long term obligations noted above for accrued retirement and accrued compensated absences will be paid from the General Fund. The Board also includes other post-employment benefit and pension obligations that will be paid from the General Fund.

The long-term debt from direct borrowings at June 30, 2022, consisted of the following:

|  |                      |
|--|----------------------|
| \$9,125,000 bond issue (G.O. Refunding Bonds, Series 2017). Proceeds to the Town were used to pay off G.O. Refunding Bonds, Series E-10-A 2009. Interest is due semi-annually. The bond matures on June 30, 2025; interest rate was 3.0% at June 30, 2022.   | \$ 4,715,000         |
| \$6,540,000 bond issue (G.O. Refunding Bonds, Series 2020). Proceeds to the Town were used to pay off G.O. Refunding Bonds, Series 2010A. Interest is due semi-annually. The bond matures on June 1, 2029; interest rates range from 2.00% to 5.00%.   | 6,390,000            |
| Energy Efficient School Initiative Loan Program 2022, \$4,965,747 original issue dated January 2022, for a term of 16 years at 0.50% interest. The final maturity is unknown as well as the current portion of the note as the project was in process at June 30, 2022. Reimbursements of \$1,745,364 had been requested for expenditures spent through June 30, 2022. | 1,745,364            |
| Unamortized premium related to \$9,125,000 bond issue (G.O. Refunding Bonds, Series 2017)  | 205,794              |
| Unamortized premium related to \$6,540,000 bond issue (G.O. Refunding Bonds, Series 2020)  | <u>1,100,147</u>     |
|  | 14,156,305           |
| Less: current portion  | <u>(1,610,000)</u>   |
| Total long-term bonds and note payable   | <u>\$ 12,546,305</u> |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 5 - LONG-TERM DEBT (Continued)

The full faith and credit of the Town of Greeneville, Tennessee are irrevocably pledged for the bonds and direct borrowing and direct placement listed above.

To assist the Town of Greeneville, Tennessee with the bond payments, the Board agreed to pay the Town for the renovation of two schools. The agreements the Board has with the Town are as follows:

- (a) The Board agreed to pay \$1,800,000 to the Town for the renovation of Greeneville Middle School. The Board funds the annual payment from the BEP non-classroom funds. The principal and interest are paid in annual installments, and the last payment is due June 2025. The interest rate is 6.0%. The amount paid to the Town for June 30, 2022 was \$145,600. The principal balance the Board owes the Town for Greeneville Middle School at June 30, 2022 is \$395,000.
- (b) To assist the Town for the construction of Greeneville High School, the Board agreed to pay to the Town, on an annual basis, the quarter cent sales tax money the Board receives. The amount paid to the Town for June 30, 2022 was \$190,487. This payment will be made each year until fiscal year ended 2025.

The net effect of interest and principal paid by the Town on the notes, and the interest and principal paid to the Town by the Board to assist in the payment of the notes, is included on the Statement of Activities. Also, included in Capital Grants and Contributions on the Statement of Activities is the total net effect of payments made by the Town.

Future maturities of long-term debt for the bonds payable as of June 30, 2022 are as follows:

| Year Ended June 30 | Bonds Payable |              |
|--------------------|---------------|--------------|
|                    | Principal     | Interest     |
| 2023               | \$ 1,610,000  | \$ 443,550   |
| 2024               | 1,660,000     | 395,250      |
| 2025               | 1,710,000     | 343,650      |
| 2026               | 1,460,000     | 290,350      |
| 2027               | 1,495,000     | 217,350      |
| 2028-2029          | 3,170,000     | 206,200      |
|                    | \$ 11,105,000 | \$ 1,896,350 |

Deferred bond refunding consists of the following:

|                                 | Balance<br>June 30, 2021 | Additions | Reductions  | Balance<br>June 30, 2022 |
|---------------------------------|--------------------------|-----------|-------------|--------------------------|
| Deferred gain on bond refunding | \$ 138,355               | \$ -      | \$ (17,304) | \$ 121,051               |

At June 30, 2022, premiums on long-term debt were as follows:

|  |              |
|--|--------------|
| Unamortized premium on notes payable related to: |              |
| G.O. Refunding Bonds, Series 2017                | \$ 1,100,147 |
| G.O. Refunding Bonds, Series 2020                | 205,794      |
| Total Premiums                                   | \$ 1,305,941 |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 6 - RELATED PARTY TRANSACTIONS

The Board acts as the fiscal agent for the Greene Technology Center (“GTC”). The GTC is a related party as a result of shared directors from the city and county school boards. In this role, the Board received money during the year for the GTC from the following sources:

|   |              |
|---|--------------|
| State of Tennessee and federal funds (includes \$115,597<br>in federal funds from Greene County Board of Education) | \$ 930,204   |
| Greene County   | 596,912      |
| Greene County Board of Education  | 297,464      |
| Greenville Board of Education   | 142,479      |
|   | \$ 1,967,059 |

The GTC maintains its own bank account, through which all revenues and expenses are run. The Board is responsible for this account. The GTC’s general fund expenditures totaling \$1,992,965 were paid out of this account during the year.

NOTE 7 - PENSION PLANS

A. Teacher Legacy Pension Plan

*Plan descriptions.* The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by Greeneville City Schools, which includes the Greene Technology Center, with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. The Teacher Retirement Plan became effective July 1, 2014 for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

This plan also includes employees of the Greene Technology Center (representing 8.00% of the plan), which is a joint venture as described in Note 1; thus plan amounts for the Greene Technology Center are not included in the disclosure herein and are included in a separate report that may be found at <https://comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>.

*Benefits Provided.* Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive years average compensation and the member’s service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Greeneville City Schools for the year ended June 30, 2022 to the Teacher Legacy Pension Plan were \$1,120,808 which is 10.27 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

*Pension liabilities (assets).* At June 30, 2022, the Greeneville City Schools reported a liability (asset) of (\$14,621,376) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. Greeneville City Schools' proportion of the net pension liability (asset) was based on Greeneville City Schools' share of the contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, Greeneville City Schools' proportion was 0.368465 percent. The proportion measured as of June 30, 2020 was 0.352264 percent.

*Pension expense (negative pension expense).* For the year ended June 30, 2022, Greeneville City Schools recognized pension expense (negative pension expense) of (\$2,317,211).

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Differences between expected and actual experience                               | \$ 49,135                                     | \$ 1,219,470                                 |
| Changes in assumption  | 3,906,588                                     | -  |
| Net difference between projected and actual earnings on pension plan investments | -   | 11,660,221                                   |
| Changes in proportion of Net Pension Liability (Asset)                           | 10,677  | 77,833                                       |
| Contributions subsequent to measurement date of June 30, 2021                    | <u>1,120,808</u>                              | <u>-</u>                                     |
| Total  | <u>\$ 5,087,208</u>                           | <u>\$12,957,524</u>                          |

Greeneville City Schools employer contributions of \$1,120,808, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

|                     |                             |
|---------------------|-----------------------------|
| Year ended June 30: |                             |
| 2023                | \$(2,140,320)               |
| 2024                | (2,031,703)                 |
| 2025                | (1,672,345)                 |
| 2026                | (3,146,756)                 |
| 2027                | -                           |
| Thereafter          | <u>-</u>                    |
| Total               | <u><u>\$(8,991,124)</u></u> |

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial assumptions.* The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                            |  |
|----------------------------|--|
| Inflation:                 | 2.25 percent   |
| Salary increases:          | Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent |
| Investment rate of return: | 6.75 percent, net of pension plan investment expense, including inflation                                |
| Cost of living adjustment: | 2.125 percent  |

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class                           | Long-Term Expected<br>Real Rate of Return | Target Allocation |
|---------------------------------------|---|-------------------|
| U.S. equity                           | 4.88%                                     | 31%               |
| Developed market international equity | 5.37%                                     | 14%               |
| Emerging market international equity  | 6.09%                                     | 4%                |
| Private equity and strategic lending  | 6.57%                                     | 20%               |
| U.S. fixed income                     | 1.20%                                     | 20%               |
| Real estate                           | 4.38%                                     | 10%               |
| Short-term securities                 | 0.00%                                     | <u>1%</u>         |
|                                       |   | 100%              |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Greeneville City Schools’ proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Greeneville City Schools’ proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

|  | 1 % Decrease<br>(5.75) | Current<br>Discount Rate<br>(6.75) | 1 % Increase<br>(7.75) |
|--|------------------------|------------------------------------|------------------------|
| Proportionate share of the net pension liability (asset) | \$ (2,602,113)         | \$ (14,621,376)                    | \$ (24,623,800)        |

*Pension plan fiduciary net position.* Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

*Pension plan payable.* At June 30, 2022, Greeneville City Schools reported a payable of \$183,338 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2022.

B. Teacher Retirement Plan

*Plan description.* The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by GREENEVILLE CITY SCHOOLS with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

This plan also includes employees of the Greene Technology Center (representing 8.00% of the plan), which is a joint venture as described in Note 1; thus plan amounts for the Greene Technology Center are not included in the disclosure herein and are included in a separate report that may be found at <https://comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>.

The Teacher Retirement Plan became effective July 1, 2014 for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

*Benefits provided.* Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments ("COLAs") after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index ("CPI") during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2022 to the Teacher Retirement Plan were \$75,125, which is 2.01 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

*Pension liabilities (assets).* At June 30, 2022, Greeneville City Schools reported an asset of \$216,239 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Greeneville City Schools' proportion of the net pension asset was based on Greeneville City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021 Greeneville City Schools' proportion was 0.216986 percent. The proportion measured as of June 30, 2020 was 0.213351 percent.

*Pension Expense.* For the year ended June 30, 2022, Greeneville City Schools recognized pension expense of \$24,998.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                        | \$ 3,762                             | \$ 39,567                           |
| Net differences between projected and actual earnings on plan investments | -                                    | 124,474                             |
| Changes in assumption   | 77,996                               | -                                   |
| Changes in proportion of Net Pension Liability (Asset)                    | 7,159                                | 19,913                              |
| Contributions subsequent to measurement date of June 30, 2021             | 75,124                               | -                                   |
| Total   | \$ 164,041                           | \$ 183,954                          |

Greeneville City Schools' employer contributions of \$75,124 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as a reduction in net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: |             |
|---------------------|-------------|
| 2023                | \$ (28,602) |
| 2024                | (27,921)    |
| 2025                | (27,727)    |
| 2026                | (30,859)    |
| 2027                | 2,341       |
| Thereafter          | 17,731      |
| Total               | \$ (95,037) |

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial assumptions.* The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                            |   |
|----------------------------|---|
| Inflation:                 | 2.25 percent  |
| Salary increases:          | Graded salary ranges from 8.72 to 3.44 percent based on age,<br>Including inflation, averaging 4.00 percent |
| Investment rate of return: | 6.75 percent, net of pension plan investment expense, including inflation                                   |
| Cost of living adjustment: | 2.125 percent   |

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class                           | Long-Term Expected<br>Real Rate of Return | Target Allocation |
|---------------------------------------|---|-------------------|
| U.S. equity                           | 4.88%                                     | 31%               |
| Developed market international equity | 5.37%                                     | 14%               |
| Emerging market international equity  | 6.09%                                     | 4%                |
| Private equity and strategic lending  | 6.57%                                     | 20%               |
| U.S. fixed income                     | 1.20%                                     | 20%               |
| Real estate                           | 4.38%                                     | 10%               |
| Short-term securities                 | 0.00%                                     | 1%                |
|                                       |   | 100%              |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

*Discount rate.* The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate.* The following presents Greeneville City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Greeneville City Schools' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

|  | 1 % Decrease<br>(5.75) | Current<br>Discount Rate<br>(6.75) | 1 % Increase<br>(7.75) |
|--|------------------------|------------------------------------|------------------------|
| Proportionate share of the net pension liability (asset) | \$ 74,337              | \$ (216,239)                       | \$ (430,548)           |

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

*Pension plan payable.* At June 30, 2022, Greeneville City Schools reported a payable of \$13,992 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2022.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

*Plan Description.* Non-certified employees of Greeneville City Schools, through the Town of Greeneville, are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The non-certified employees of Greeneville City Schools represent approximately 29.23 percent of the plan. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

*Benefits Provided.* Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Employees Covered by Benefit Terms.* The Plan for the Town of Greeneville consists of Greeneville Water and Light Commission, Greeneville-Greene County Library, Greeneville-Greene County Landfill, the Town of Greeneville, Tennessee Board of Education, Greeneville Airport and the funds of the Town of Greeneville. At the measurement date of June 30, 2021, the following employees were covered by the benefit terms for the Town of Greeneville:

|  |            |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 401        |
| Inactive employees entitled to but not yet receiving benefits    | 251        |
| Active employees   | <u>337</u> |
|  | <u>989</u> |

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are non-contributory. The Board makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, the employer contributions were \$704,327 based on a rate of 14.40 percent of covered payroll. By law, employer contributions are required to be paid. TCRS may intercept the Board's state shared taxes if required employer contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

*Valuation Date* - The Board's net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

*Actuarial Assumptions* - The total pension liability as of June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 2.25 percent  |
| Salary Increases          | Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent. |
| Investment rate of return | 6.75 percent, net of pension plan investment expenses, including inflation                                |
| Cost of Living Adjustment | 2.125 percent   |

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study performed for the period of July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

*Changes of assumptions.* In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| <u>Asset Class</u>                    | <u>Long-Term Expected<br/>Real Rate of Return</u> | <u>Target<br/>Allocation</u> |
|---------------------------------------|---|------------------------------|
| U.S. equity                           | 4.88%   | 31%                          |
| Developed market international equity | 5.37%   | 14%                          |
| Emerging market international equity  | 6.09%   | 4%                           |
| Private equity and strategic lending  | 6.57%   | 20%                          |
| U.S. fixed income                     | 1.20%   | 20%                          |
| Real estate                           | 4.38%   | 10%                          |
| Short-term securities                 | 0.00%   | 1%                           |
|                                       |   | <u>100%</u>                  |

The long-term rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

*Discount Rate* - The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the Board will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

|   | Total<br>Pension<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability<br>(a) - (b) |
|---|--------------------------------------|--|---------------------------------------|
| Balances at 7/1/20  | \$ 22,371,821                        | \$ 21,323,603                            | \$ 1,048,218                          |
| Changes for the year:   |                                      |  |                                       |
| Service Cost  | 344,736                              | -  | 344,736                               |
| Interest  | 1,708,290                            | -  | 1,708,290                             |
| Change in benefit terms                                       | -                                    | -  | -                                     |
| Differences between expected and actual experience            | (296,036)                            | -  | (296,036)                             |
| Change in assumptions   | 2,990,864                            | -  | 2,990,864                             |
| Contributions - employer                                      | -                                    | 655,081                                  | (655,081)                             |
| Contributions - employee                                      | -                                    | -  | -                                     |
| Net investment income   | -                                    | 7,208,595                                | (7,208,595)                           |
| Benefit payments, including refunds of employee contributions | (1,296,336)                          | (1,296,336)                              | -                                     |
| Administrative expense  | -                                    | (8,951)                                  | 8,951                                 |
| Net changes   | <u>3,451,518</u>                     | <u>6,558,389</u>                         | <u>(3,106,871)</u>                    |
| Balances at 6/30/21   | <u>\$ 25,823,339</u>                 | <u>\$ 27,881,992</u>                     | <u>\$ (2,058,653)</u>                 |

Sensitivity of the net pension liability (asset) changes in the discount rate. The following presents the net position liability (asset) of the Board calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75) than the current rate:

|                               | 1 % Decrease<br>(5.75) | Current<br>Discount Rate<br>(6.75) | 1 % Increase<br>(7.75) |
|-------------------------------|------------------------|------------------------------------|------------------------|
| Net pension liability (asset) | \$ 1,213,968           | \$ (2,058,653)                     | \$ (4,781,834)         |

*Pension Expense (negative pension expense).* For the year ended June 30, 2022, the Board recognized pension expense (negative pension expense) of (\$287,113).

*Deferred outflows of resources and deferred inflows of resources.* For the year ended June 30, 2022, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                     | \$ -                                 | \$ 420,550                          |
| Net differences between projected and actual earnings plan investments | -                                    | 3,083,415                           |
| Changes in assumption  | 1,197,302                            | -                                   |
| Contributions subsequent to measurement date of June 30, 2021          | <u>704,327</u>                       | <u>-</u>                            |
| Total  | <u>\$ 1,901,629</u>                  | <u>\$ 3,503,965</u>                 |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 7 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

The amounts shown above for “Contributions subsequent to the measurement date of June 30, 2021,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: |                       |
|---------------------|-----------------------|
| 2023                | \$ (643,975)          |
| 2024                | (573,126)             |
| 2025                | (497,938)             |
| 2026                | <u>(591,624)</u>      |
| Total               | <u>\$ (2,306,663)</u> |

In the table above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

*Pension plan payable.* At June 30, 2022, the Board reported a payable of \$85,768 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2022.

NOTE 8 - DEFINED CONTRIBUTION PLAN

Greenville City Schools offers a 401(k) plan to its employees, administered by Empower Retirement. The Greenville City Schools 401(k) Plan (the “Plan”) is available to employees who were hired after July 1, 2014. Retirement eligibility begins at age 65 and vested or if the Rule of 90 applies, where the sum of service and age must be equal to ninety. This Plan is offered in conjunction with the aforementioned TCRS Teacher Retirement Plan. Employees contribute 2.00% of eligible compensation, with an opt-out feature, with the Schools providing a 5.00% match. Employee and employer contributions for the Board totaled \$179,985 and \$186,822 for the year ended June 30, 2022.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

A. Closed Teacher Group Insurance Plan

*Plan Description* - Employees of the Greenville City Schools, including Greene Technology Center, who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (“TGOP”) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (“OPEB”). However, for accounting purposes, this plan will be treated as a single employer plan. All eligible pre-65 retired teachers, support staff and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

This plan also includes employees of the Greene Technology Center (representing 8.00% of the plan), which is a joint venture as described in Note 1; thus plan amounts for the Greene Technology Center are not included in the disclosure herein and are included in a separate report that may be found at <https://comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>.

*Benefits Provided* - The Greenville City Schools offers the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the premier preferred provider organization (“PPO”), standard PPO, limited PPO or the wellness health savings consumer driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

employees, at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Employees covered by benefit terms* - At July 1, 2021, the following employees of Greeneville City Schools were covered by the benefit terms of the TGOP:

|   |                   |
|---|-------------------|
| Inactive employees currently receiving benefits               | 45                |
| Inactive employees entitled to but not yet receiving benefits | -                 |
| Active employees  | <u>263</u>        |
| Total   | <u><u>308</u></u> |

An insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Greeneville City Schools paid \$411,234 to the TGOP for OPEB benefits as they came due.

*Total OPEB Liability*

*Actuarial assumptions* - The collective total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|  |   |
|--|---|
| Inflation                                | 2.25%   |
| Salary increases                         | Graded salary ranges from 3.44% to 8.72% based on age, including inflation, averaging 4%.   |
| Healthcare cost trend rates              | 7.36% for pre-65 in 2021, decreasing annually over a 7 year period to an ultimate rate of 4.50%. 7.32% for post-65 in 2021, decreasing annually over an 8 year period to an ultimate rate of 4.50%.                                       |
| Retiree's share of benefit-related costs | Members are required to make monthly contributions in order to maintain their coverage. For purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered. |

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System ("TCRS"). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2020 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

males and an 18% load for females, projected generationally from 2010 with MP-2020. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2020.

*Discount rate* - The discount rate used to measure the total OPEB liability was 2.16 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

*Changes in Collective Total OPEB Liability*

|  | <u>Total<br/>OPEB<br/>Liability</u> |
|--|-------------------------------------|
| Balances - beginning   | \$ 10,303,795                       |
| Changes for the year:  |                                     |
| Service Cost   | 510,920                             |
| Interest   | 232,703                             |
| Differences between expected and actual experience   | 183,195                             |
| Changes in assumptions   | (377,803)                           |
| Benefit payments   | <u>(573,491)</u>                    |
| Net changes  | <u>(24,476)</u>                     |
| Balances - ending  | <u>\$ 10,279,319</u>                |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability | \$ 2,517,991                        |
| Employer's proportionate share of the collective total OPEB liability                        | \$ 7,761,328                        |
| Employer's proportion of the collective total OPEB liability                                 | 75.50%                              |

The Greeneville City Schools has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. Greeneville City School's proportionate share of the collective total OPEB liability was based on a projection of the employers' long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -1.11% from the prior measurement date. Greeneville City Schools recognized \$138,648 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Greeneville City School's retirees.

*Changes in assumptions* - The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate* - The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

|  | 1%<br>Decrease<br>(1.16%) | Discount<br>Rate<br>(2.16%) | 1%<br>Increase<br>(3.16%) |
|--|---------------------------|-----------------------------|---------------------------|
| Proportionate share of collective total OPEB liability | \$ 8,303,535              | \$ 7,761,328                | \$ 7,236,512              |

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate* - The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate.

|  | Healthcare Cost   |  |   |
|--|---|--|---|
|  | 1 % Decrease<br>(6.36%/6.32%<br>decreasing to<br>3.50%) | Trend Rates<br>(7.36%/7.32%<br>decreasing to<br>4.50%) | 1 % Increase<br>(8.36%/8.32%<br>decreasing to<br>5.50%) |
| Proportionate share of collective total OPEB liability | \$ 6,909,491  | \$ 7,761,328   | \$ 8,759,234  |

*OPEB Expense* - For the fiscal year ended June 30, 2022, the Schools recognized OPEB expense of \$720,649.

Deferred outflows of resources and deferred inflows of resources. For the fiscal year ended June 30, 2022, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between actual and expected experience   | \$ 392,327                           | \$ 448,655                          |
| Changes of assumptions   | 705,029                              | 722,662                             |
| Changes in proportion and differences between amounts paid as benefits came and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due | 411,361                              | 256,997                             |
| Employer payments subsequent to the measurement date   | 411,234                              | -                                   |
| Total  | \$ 1,919,951                         | \$ 1,428,314                        |

The amounts shown above for “Employer payments subsequent to the measurement date” will be included as a reduction to total OPEB liability in the following measurement period.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

| Year ended June 30: |        |                   |
|---------------------|--------|-------------------|
| 2023                | \$     | 20,533            |
| 2024                |        | 20,533            |
| 2025                |        | 20,533            |
| 2026                |        | 20,533            |
| 2027                |        | 45,210            |
| Thereafter          |        | <u>(46,939)</u>   |
| <br>Total           | <br>\$ | <br><u>80,403</u> |

In the table above, positive amounts will increase OPEB expense, while negative amounts will decrease OPEB expense.

B. Closed Tennessee Plan

*Plan Description* - Employees of Greeneville City Schools who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (“TNP”) administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (“OPEB”). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

This plan also includes employees of the Greene Technology Center (representing 8.00% of the plan), which is a joint venture as described in Note 1; thus plan amounts for the Greene Technology Center are not included in the disclosure herein and are included in a separate report that may be found at <https://comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>.

*Benefits Provided* - The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TN plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Employees covered by benefit terms* - At July 1, 2021, the following employees of Greeneville City Schools were covered by the benefit terms of the TNP:

|   |            |
|---|------------|
| Inactive employees currently receiving benefits               | 88         |
| Inactive employees entitled to but not yet receiving benefits | 50         |
| Active employees  | <u>284</u> |
| Total   | <u>422</u> |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Tennessee Plan (Continued)

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Greeneville City Schools paid \$5,934 to the TNP for OPEB benefits as they came due.

*Total OPEB Liability*

*Actuarial assumptions* - The collective total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                             |   |
|-----------------------------|---|
| Inflation                   | 2.25%   |
| Salary increases            | Graded salary ranges from 3.44% to 8.72% based on age, including inflation, averaging 4%.   |
| Healthcare cost trend rates | The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable. |

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2020. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load with mortality improvement projected to all future years using Scale MP-2020.

*Discount rate* - The discount rate used to measure the total OPEB liability was 2.16 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Tennessee Plan (Continued)

*Changes in Collective Total OPEB Liability*

|  | Total<br>OPEB<br>Liability |
|--|----------------------------|
| Balances - beginning   | \$ 1,285,001               |
| Changes for the year:  |                            |
| Service Cost   | 26,858                     |
| Interest   | 28,513                     |
| Changes of benefit terms   | -                          |
| Differences between expected and actual experience   | 29,043                     |
| Changes in assumptions   | (188,201)                  |
| Benefit payments   | (43,616)                   |
| Net changes  | (147,403)                  |
| Balances - ending  | \$ 1,137,598               |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability | \$ 986,651                 |
| Employer's proportionate share of the collective total OPEB liability                        | \$ 150,947                 |
| Employer's proportion of the collective total OPEB liability                                 | 13.27%                     |

The Greeneville City Schools has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. Greeneville City School's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The Greeneville City School's proportion changed 1.68% from the prior measurement date. Greeneville City Schools recognized \$122,981 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for Greeneville City Schools' retired employees.

*Changes in assumptions* - The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate* - The following presents the proportionate share of the collective total OPEB liability related to the TNP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

|  | 1%<br>Decrease<br>(1.16%) | Discount<br>Rate<br>(2.16%) | 1%<br>Increase<br>(3.16%) |
|--|---------------------------|-----------------------------|---------------------------|
| Proportionate share of collective total OPEB liability | \$ 174,289                | \$ 150,947                  | \$ 131,872                |

*OPEB Expense* - For the fiscal year ended June 30, 2022, Greeneville City Schools recognized negative OPEB expense of (\$2,868).

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Tennessee Plan (Continued)

*Deferred outflows of resources and deferred inflows of resources* - For the fiscal year ended June 30, 2022, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TNP from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between actual and expected experience   | \$ 5,075                             | \$ 20,706                           |
| Changes of assumptions   | 22,096                               | 32,773                              |
| Changes in proportion and differences between amounts paid as benefits came and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due | 50,132                               | 430,867                             |
| Employer payments subsequent to the measurement date   | 5,934                                | -                                   |
| Total  | \$ 83,237                            | \$ 484,346                          |

The amounts shown above for “Employer payments subsequent to the measurement date” will be included as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

| Year ended June 30: |              |
|---------------------|--------------|
| 2023                | \$ (133,196) |
| 2024                | (133,196)    |
| 2025                | (133,196)    |
| 2026                | (19,579)     |
| 2027                | 8,849        |
| Thereafter          | 3,275        |
| Total               | \$ (407,043) |

In the table above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee

*Plan Description* - Non-certified employees of Greeneville City Schools, through the Town of Greeneville, Tennessee, are provided with post-65 retiree health insurance benefits through the Tennessee Plan (“TNP”) administered by the Tennessee Department of Finance and Administration. The non-certified employees of Greeneville City Schools represent approximately 29.23 percent of the plan. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (“OPEB”). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retirees and disability participants of local governments, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and local education agencies.

*Benefits provided* - The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retirees and disabled participants of local governments. Insurance coverage is the only postemployment benefit provided to retirees. The TNP does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee (Continued)

Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Employees Covered by Benefit Terms.* The Plan for the Town of Greeneville consists of Greeneville Water and Light Commission, Greeneville-Greene County Library, Greeneville-Greene County Landfill, the Greeneville Airport, the Town of Greeneville, Tennessee Board of Education non-certified employees, and the funds of the Town of Greeneville. At the measurement date of June 30, 2021, the following employees were covered by the benefit terms for the Town of Greeneville:

|  |                   |
|--|-------------------|
| Inactive employees or beneficiaries currently receiving benefits | 29                |
| Inactive employees entitled to but not yet receiving benefits    | 34                |
| Active employees   | <u>171</u>        |
|  | <u><u>234</u></u> |

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Greeneville City Schools paid \$5,296 to the TNP for OPEB benefits as they came due.

*Actuarial assumptions* - The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                             |   |
|-----------------------------|---|
| Inflation                   | 2.25%   |
| Salary increases            | Graded salary ranges from 3.44% to 8.72% based on age, Including inflation, averaging 4%.   |
| Healthcare cost trend rates | The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable. |

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-Weighted Employee mortality table for General Employees for non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010 . Post-retirement tables are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% load for males and a 14% load for females, projected generationally from 2010 with MP-2020. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2020.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee (Continued)

*Discount rate* - The discount rate used to measure the total OPEB liability was 2.16 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

*Changes in the Total OPEB Liability*

|  |    |                 |
|--|----|-----------------|
| Balances - beginning                               | \$ | 174,540         |
| Changes for the year:                              |    |                 |
| Service Cost                                       |    | 4,471           |
| Interest   |    | 4,155           |
| Differences between expected and actual experience |    | (8,131)         |
| Changes in assumptions and other inputs            |    | (22,004)        |
| Benefit payments                                   |    | <u>(5,329)</u>  |
| Net changes  |    | <u>(26,838)</u> |
| Balances - ending                                  | \$ | <u>147,702</u>  |

*Changes in assumptions* - The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

*Sensitivity of total OPEB liability to changes in the discount rate* - The following presents the total OPEB liability related to the TNP, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

|  | 1%<br>Decrease<br>(1.16%) | Discount<br>Rate<br>(2.16%) | 1%<br>Increase<br>(3.16%) |
|--|---------------------------|-----------------------------|---------------------------|
| Proportionate share of collective total OPEB liability | \$ 169,601                | \$ 147,702                  | \$ 129,495                |

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

*OPEB expense* - For the fiscal year ended June 30, 2022, Greeneville City Schools recognized negative OPEB expense of (\$1,915).

*Deferred outflows of resources and deferred inflows of resources* - For the fiscal year ended June 30, 2022, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TNP from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between actual and expected experience   | \$ -                                 | \$ 33,062                           |
| Changes of assumptions                               | 25,075                               | 38,785                              |
| Employer payments subsequent to the measurement date | <u>5,296</u>                         | <u>-</u>                            |
| Total  | <u>\$ 30,371</u>                     | <u>\$ 71,847</u>                    |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Financial Statements (Continued)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee (Continued)

The amounts shown above for “Employer payments subsequent to the measurement date” will be recognized as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

|            |    |                        |
|------------|----|------------------------|
| 2023       | \$ | (10,541)               |
| 2024       |    | (10,541)               |
| 2025       |    | (10,541)               |
| 2026       |    | (7,316)                |
| 2027       |    | (2,238)                |
| Thereafter |    | <u>(5,595)</u>         |
| <br>Total  |    | <br><u>\$ (46,772)</u> |

NOTE 10 - SPECIAL TERMINATION BENEFITS

The Board of Education offers an Early Retirement Incentive Program in accordance with Tennessee Code Annotated 49-2-203(b)(9). All state certified teaching personnel who have completed 15 years of employment with the Greeneville City Schools Systems and who meet the retirement eligibility requirements for full benefits under TCRS, are eligible to participate in the Early Retirement Incentive Program. The benefits to be received by the participants are as follows:

- A. An employee who chooses to participate in the Early Retirement Incentive Program the first year of eligibility shall receive an annual amount equal to 20% of his/her annual base salary.
- B. Benefits shall begin in July following retirement and shall be paid annually or biannually at the election of the recipient for three (3) years from the date of retirement.
- C. Any applicant with thirty (30) years or more of credited service, as defined by TCRS, or any applicant who has less than thirty (30) years of credited service, as defined by TCRS, but who has attained age sixty (60) by the end of the fiscal school year (June 30) and who fails to make timely application for the total benefits provided by the program, shall be deemed to have waived the right to claim total benefits. Benefits in the program will then be determined in the following manner:
  - a. Second year eligibility participation: 15% of the most recent annual contractual salary (to be paid in two years)
  - b. Third year eligibility participation: 10% of the most recent annual contractual salary (to be paid in one year)
- D. Benefits provided by the Program may not be assigned or transferred in any manner. Program benefits shall automatically cease at the death of the participant and shall not pass on to the estate or beneficiary of the participant.

The benefits expensed during the year were \$143,147. At June 30, 2022, the Board had a liability of \$283,896 for future benefits of current participants, assuming all participants live until eligibility expires.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

The Board is the defendant in lawsuits arising principally in the normal course of operations. In the opinion of management and attorneys consulted, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and accordingly, no provision for losses has been recorded.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent to year end, the Board closed their Extended School Program.

REQUIRED SUPPLEMENTARY INFORMATION

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Changes in Proportionate Share of Collective OPEB  
Liability and Related Ratios - Teacher Group OPEB Plan  
Year Ended June 30, 2022

| Measurement period ended  | <u>6/30/2017</u>    | <u>6/30/2018</u>     | <u>6/30/2019</u>    | <u>6/30/2020</u>     | <u>6/30/2021</u>     |
|---|---------------------|----------------------|---------------------|----------------------|----------------------|
| <b>Total OPEB liability</b>   |                     |                      |                     |                      |                      |
| Service cost  | \$ 395,721          | \$ 365,651           | \$ 577,798          | \$ 455,336           | \$ 510,920           |
| Interest  | 258,825             | 303,167              | 393,411             | 345,141              | 232,703              |
| Changes of benefit terms  | -                   | 995,778              | -                   | -                    | -                    |
| Differences between expected and actual experience  | -                   | 657,784              | (279,107)           | (559,290)            | 183,195              |
| Changes of assumptions  | (388,118)           | 419,092              | (734,193)           | 622,585              | (377,803)            |
| Benefit payments  | <u>(571,884)</u>    | <u>(596,708)</u>     | <u>(612,422)</u>    | <u>(498,843)</u>     | <u>(573,491)</u>     |
| Net change in total OPEB liability  | (305,456)           | 2,144,764            | (654,513)           | 364,929              | (24,476)             |
| Total OPEB liability - beginning  | <u>8,754,071</u>    | <u>8,448,615</u>     | <u>10,593,379</u>   | <u>9,938,866</u>     | <u>10,303,795</u>    |
| Total OPEB liability - ending (a)   | <u>\$ 8,448,615</u> | <u>\$ 10,593,379</u> | <u>\$ 9,938,866</u> | <u>\$ 10,303,795</u> | <u>\$ 10,279,319</u> |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability                  | \$ 2,510,439        | \$ 2,240,669         | \$ 2,155,382        | \$ 2,410,109         | \$ 2,517,991         |
| <b>Employer's proportionate share of the collective total OPEB liability</b>                                  | <b>\$ 5,938,176</b> | <b>\$ 8,352,710</b>  | <b>\$ 7,783,484</b> | <b>\$ 7,893,686</b>  | <b>\$ 7,761,328</b>  |
| Covered-employee payroll  | \$ 15,117,279       | \$ 12,034,572        | \$ 11,320,479       | \$ 11,040,279        | \$ 11,521,826        |
| Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll | 39.28%              | 69.41%               | 68.76%              | 71.50%               | 67.36%               |

Notes to Schedule:

There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan. This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

Changes in assumptions and other inputs include the change in the discount rate from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Changes in Proportionate Share of Collective OPEB  
Liability and Related Ratios - Closed Tennessee OPEB Plan  
Year Ended June 30, 2022

| Measurement period ended   | <u>6/30/2017</u>    | <u>6/30/2018</u>    | <u>6/30/2019</u>    | <u>6/30/2020</u>    | <u>6/30/2021</u>    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total OPEB liability</b>  |                     |                     |                     |                     |                     |
| Service cost   | \$ 46,430           | \$ 37,646           | \$ 20,847           | \$ 17,706           | \$ 26,858           |
| Interest   | 72,782              | 81,815              | 40,901              | 36,228              | 28,513              |
| Changes of benefit terms   | -                   | (946,156)           | -                   | -                   | -                   |
| Differences between expected and actual experience   | -                   | (245,079)           | (87,802)            | 18,113              | 29,043              |
| Changes of assumptions   | (209,512)           | (9,236)             | 10,111              | 186,875             | (188,201)           |
| Benefit payments   | <u>(94,905)</u>     | <u>(95,654)</u>     | <u>(45,759)</u>     | <u>(43,913)</u>     | <u>(43,616)</u>     |
| Net change in total OPEB liability   | (185,205)           | (1,176,664)         | (61,702)            | 215,009             | (147,403)           |
| Total OPEB liability - beginning   | <u>2,493,563</u>    | <u>2,308,358</u>    | <u>1,131,694</u>    | <u>1,069,992</u>    | <u>1,285,001</u>    |
| Total OPEB liability - ending (a)  | <u>\$ 2,308,358</u> | <u>\$ 1,131,694</u> | <u>\$ 1,069,992</u> | <u>\$ 1,285,001</u> | <u>\$ 1,137,598</u> |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability | \$ 1,151,876        | \$ 1,037,312        | \$ 969,661          | \$ 1,136,124        | \$ 986,651          |
| <b>Employer's proportionate share of the collective total OPEB liability</b>                 | <b>\$ 1,156,482</b> | <b>\$ 94,382</b>    | <b>\$ 100,331</b>   | <b>\$ 148,877</b>   | <b>\$ 150,947</b>   |
| Employer's proportionate share of collective total OPEB liability                            | 50.10%              | 8.34%               | 9.38%               | 11.59%              | 13.27%              |
| Covered-employee payroll   | \$ 1,661,384        | \$ 1,606,287        | \$ 1,786,467        | \$ 2,542,039        | \$ 2,864,942        |
| Net OPEB liability as a percentage of covered-employee payroll                               | 69.61%              | 5.88%               | 5.62%               | 5.86%               | 5.27%               |

Notes to Schedule:

There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

Changes in assumptions and other inputs include the change in the discount rate from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
Tennessee OPEB Plan Through Town of Greeneville  
Year Ended June 30, 2022

| Measurement period ended                                       | <u>6/30/2017</u>  | <u>6/30/2018</u>  | <u>6/30/2019</u>  | <u>6/30/2020</u>  | <u>6/30/2021</u>  |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total OPEB liability</b>                                    |                   |                   |                   |                   |                   |
| Service cost   | \$ 7,190          | \$ 6,105          | \$ 2,821          | \$ 2,823          | \$ 4,471          |
| Interest   | 5,468             | 6,284             | 5,093             | 5,195             | 4,155             |
| Changes of benefit terms                                       | -                 | -                 | -                 | -                 | -                 |
| Differences between expected and actual experience             | -                 | (39,890)          | (1,687)           | (5,908)           | (8,131)           |
| Changes of assumptions   | (19,329)          | (1,166)           | 2,957             | 32,206            | (22,004)          |
| Benefit payments   | <u>(3,227)</u>    | <u>(3,302)</u>    | <u>(3,976)</u>    | <u>(4,815)</u>    | <u>(5,329)</u>    |
| Net change in total OPEB liability                             | (9,898)           | (31,969)          | 5,208             | 29,501            | (26,838)          |
| Total OPEB liability - beginning                               | <u>181,698</u>    | <u>171,800</u>    | <u>139,831</u>    | <u>145,039</u>    | <u>174,540</u>    |
| Total OPEB liability - ending (a)                              | <u>\$ 171,800</u> | <u>\$ 139,831</u> | <u>\$ 145,039</u> | <u>\$ 174,540</u> | <u>\$ 147,702</u> |
| Covered-employee payroll                                       | \$ 3,560,742      | \$ 3,677,735      | \$ 3,729,007      | \$ 3,890,209      | \$ 4,102,147      |
| Net OPEB liability as a percentage of covered-employee payroll | 4.82%             | 3.80%             | 3.89%             | 4.49%             | 3.60%             |

Notes to Schedule:

There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

This is a 10-year schedule as required by GASB 75. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in the future fiscal years until 10 years of information is available.

Changes in assumptions and other inputs include the change in the discount rate from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption increased the total OPEB liability.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Proportionate Share of the Net Pension Asset  
Teacher Legacy Pension Plan of TCRS  
Year Ended June 30, 2022

|  | <u>6/30/2014</u> | <u>6/30/2015</u> | <u>6/30/2016</u> | <u>6/30/2017</u> | <u>6/30/2018</u> | <u>6/30/2019</u> | <u>6/30/2020</u> | <u>6/30/2021</u> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Proportion of the net pension liability (asset)  | \$ (50,417)      | \$ 132,761       | \$ 2,078,022     | \$ (106,962)     | \$ (1,159,286)   | \$ (3,505,676)   | (2,471,372)      | (14,621,376)     |
| Proportionate share of the net pension liability (asset)   | 0.326602%        | 0.341147%        | 0.350024%        | 0.350024%        | 0.346784%        | 0.358905%        | 0.352264%        | 0.368465%        |
| Covered-employee payroll   | \$12,178,167     | \$12,132,307     | \$12,003,427     | \$11,556,537     | \$11,536,037     | \$ 11,434,038    | 10,786,305       | 11,126,154       |
| Proportionate share of the net pension liability (asset) as a percentage of covered-employee payroll | -0.41%           | 1.09%            | 17.31%           | -0.93%           | -10.05%          | -30.66%          | -22.91%          | -131.41%         |
| Plan fiduciary net position as a percentage of the total pension liability                           | 100.08%          | 99.81%           | 97.14%           | 100.14%          | 101.49%          | 104.28%          | 103.09%          | 116.13%          |

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Contributions  
Teacher Legacy Pension Plan of TCRS  
Year Ended June 30, 2022

|  | <u>2014</u>      | <u>2015</u>      | <u>2016</u>      | <u>2017</u>      | <u>2018</u>      | <u>2019</u>      | <u>2020</u>      | <u>2021</u>      | <u>2022</u>      |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Contractually required   | \$ 1,081,420     | \$ 1,096,760     | \$ 1,109,125     | \$ 1,044,710     | \$ 1,047,475     | \$ 1,195,876     | \$ 1,173,582     | \$ 1,142,657     | \$ 1,120,808     |
| Contributions in relation to the contractually required contribution | <u>1,081,420</u> | <u>1,096,760</u> | <u>1,109,125</u> | <u>1,044,710</u> | <u>1,047,475</u> | <u>1,195,876</u> | <u>1,173,582</u> | <u>1,142,657</u> | <u>1,120,808</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |
| Covered employee payroll   | \$ 12,178,153    | \$ 12,132,307    | \$ 12,269,082    | \$ 11,556,537    | \$ 11,587,113    | \$ 11,432,849    | \$ 11,040,279    | \$ 11,126,164    | \$ 10,913,418    |
| Contributions as a percentage of covered employee payroll            | 8.88%            | 9.04%            | 9.04%            | 9.04%            | 9.04%            | 10.46%           | 10.63%           | 10.27%           | 10.27%           |

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Proportionate Share of the Net Pension Asset  
Teacher Retirement Plan of TCRS  
Year Ended June 30, 2022

|  | <u>6/30/2015</u> | <u>6/30/2016</u> | <u>6/30/2017</u> | <u>6/30/2018</u> | <u>6/30/2019</u> | <u>6/30/2020</u> | <u>6/30/2021</u> |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Proportion of the net pension asset  | 0.087070%        | 0.118585%        | 0.208836%        | 0.200122%        | 0.182482%        | 0.213351%        | 0.216986%        |
| Proportionate share of the net pension liability (asset)   | \$ (3,328)       | \$ (11,728)      | \$ (52,342)      | \$ (86,221)      | \$ (97,859)      | \$ (111,614)     | \$ (216,239)     |
| Covered-employee payroll   | \$ 171,864       | \$ 495,689       | \$ 1,302,136     | \$ 1,661,383     | \$ 1,834,483     | \$ 2,476,964     | \$ 2,881,049     |
| Proportionate share of the net pension liability (asset) as a percentage of covered-employee payroll | -1.94%           | -2.37%           | -4.02%           | -5.19%           | -5.33%           | -4.51%           | -7.51%           |
| Plan fiduciary net position as a percentage of the total pension liability                           | 127.46%          | 121.88%          | 126.81%          | 126.97%          | 123.07%          | 116.52%          | 121.53%          |

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Contributions  
Teacher Retirement Plan of TCRS  
Year Ended June 30, 2022

|  | <u>2015</u>       | <u>2016</u>       | <u>2017</u>   | <u>2018</u>        | <u>2019</u>   | <u>2020</u>   | <u>2021</u>   | <u>2022</u>   |
|--|-------------------|-------------------|---------------|--------------------|---------------|---------------|---------------|---------------|
| Contractually required contribution                                  | \$ 4,297          | \$ 12,408         | \$ 52,086     | \$ 27,093          | \$ 35,589     | \$ 51,921     | \$ 58,197     | \$ 75,125     |
| Contributions in relation to the contractually required contribution | <u>6,874</u>      | <u>19,827</u>     | <u>52,086</u> | <u>66,455</u>      | <u>35,589</u> | <u>51,921</u> | <u>58,197</u> | <u>75,125</u> |
| Contribution deficiency (excess)                                     | <u>\$ (2,577)</u> | <u>\$ (7,419)</u> | <u>\$ -</u>   | <u>\$ (39,362)</u> | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |
| Covered employee payroll   | \$ 171,864        | \$ 495,675        | \$ 1,302,136  | \$ 1,661,384       | \$ 1,834,485  | \$ 2,557,685  | \$ 2,881,040  | \$ 3,737,562  |
| Contributions as a percentage of covered employee payroll            | 4.00%             | 4.00%             | 4.00%         | 4.00%              | 1.94%         | 2.03%         | 2.02%         | 2.01%         |

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

In FY 2022, Greeneville City Schools placed the actuarially determined contribution rate (2.01%) of covered payroll into the pension plan and placed 1.99% of covered payroll into the Pension Stabilization Reserve Trust.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

BOARD OF EDUCATION  
TOW OF GREENEVILLE, TENNESSEE  
Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios  
Based on Participation in the Public Employee Pension Plan of TCRS  
Year Ended June 30, 2022

| Measurement Period Ended   | 6/30/2014    | 6/30/2015    | 6/30/2016    | 6/30/2017    | 6/30/2018    | 6/30/2019    | 6/30/2020    | 6/30/2021    |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Total pension liability</b>   |              |              |              |              |              |              |              |              |
| Service cost   | \$ 278,492   | \$ 282,781   | \$ 274,291   | \$ 286,326   | \$ 315,678   | \$ 320,742   | \$ 325,958   | \$ 344,736   |
| Interest   | 1,374,108    | 1,394,608    | 1,438,814    | 1,375,981    | 1,492,579    | 1,718,817    | 1,720,826    | 1,708,290    |
| Changes in benefit terms   | -            | -            | -            | (856,845)    | -            | -            | -            | -            |
| Differences between expected and actual experience                         | (2,654)      | (290,183)    | (25,113)     | (197,683)    | (133,276)    | (311,344)    | (32,665)     | (296,036)    |
| Changes of assumptions   | -            | -            | -            | 479,317      | -            | -            | -            | 2,990,864    |
| Benefit payments, including refunds of employee contributions              | (972,787)    | (1,013,858)  | (1,000,501)  | (1,003,134)  | (1,055,048)  | (1,158,620)  | (1,183,127)  | (1,296,336)  |
| Net change in total pension liability                                      | 677,159      | 373,348      | 687,491      | 83,962       | 619,933      | 569,595      | 830,992      | 3,451,518    |
| Total pension liability - beginning  | 18,529,341   | 19,206,500   | 19,579,848   | 20,267,339   | 20,351,301   | 20,971,234   | 21,540,829   | 22,371,821   |
| Total pension liability - ending (a)                                       | \$19,206,500 | \$19,579,848 | \$20,267,339 | \$20,351,301 | \$20,971,234 | \$21,540,829 | \$22,371,821 | \$25,823,339 |
| <b>Plan fiduciary net position</b>   |              |              |              |              |              |              |              |              |
| Contributions - employer   | \$ 561,064   | \$ 548,552   | \$ 566,532   | \$ 571,996   | \$ 598,548   | \$ 583,947   | \$ 590,016   | \$ 655,081   |
| Contributions - employee   | 46           | -            | -            | 3            | -            | -            | -            | -            |
| Net investment income  | 2,676,664    | 562,213      | 461,226      | 296,855      | 1,553,274    | 1,653,041    | 1,182,048    | 7,208,595    |
| Benefit payments, including refunds of employee contributions              | (972,787)    | (1,020,850)  | (1,000,501)  | (1,003,134)  | (1,055,048)  | (1,158,620)  | (1,183,127)  | (1,296,336)  |
| Administrative expense   | (4,581)      | (5,077)      | (7,274)      | (7,881)      | (8,881)      | (8,117)      | (8,231)      | (8,951)      |
| Other  | -            | -            | -            | 10           | -            | -            | -            | -            |
| Net change in plan fiduciary net position                                  | 2,260,406    | 84,838       | 19,983       | (142,151)    | 1,087,893    | 1,070,251    | 580,706      | 6,558,389    |
| Plan fiduciary net position - beginning                                    | 16,361,677   | 18,622,083   | 18,706,921   | 18,726,904   | 18,584,753   | 19,672,646   | 20,742,897   | 21,323,603   |
| Plan fiduciary net position - ending (b)                                   | \$18,622,083 | \$18,706,921 | \$18,726,904 | \$18,584,753 | \$19,672,646 | \$20,742,897 | \$21,323,603 | \$27,881,992 |
| Net pension liability - ending (a) - (b)                                   | 584,417      | 872,927      | 1,540,435    | 1,766,548    | 1,298,588    | 797,932      | 1,048,218    | (2,058,653)  |
| Plan fiduciary net position as a percentage of the total pension liability | 96.96%       | 95.54%       | 92.40%       | 91.32%       | 93.81%       | 96.30%       | 95.31%       | 107.97%      |
| Covered - employee payroll   | \$ 3,691,206 | \$ 3,708,271 | \$ 3,776,880 | \$ 3,560,742 | \$ 3,683,670 | \$ 3,634,557 | \$ 3,792,564 | \$ 4,211,100 |
| Net pension liability as a percentage of covered employee payroll          | 15.83%       | 23.54%       | 40.79%       | 49.61%       | 35.25%       | 21.95%       | 27.64%       | -48.89%      |

**Notes to Schedule:**

Changes of assumptions. In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

BOARD OF EDUCATION  
TOW OF GREENEVILLE, TENNESSEE  
Schedule of Contributions Based on Participation in the  
Public Employee Pension Plan of TCRS  
Year Ended June 30, 2022

| Measurement period ended June 30,                                    | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Actuarially determined contribution                                  | \$ 561,064     | \$ 560,183     | \$ 566,532     | \$ 571,996     | \$ 597,632     | \$ 583,947     | \$ 586,211     | \$ 613,779     | \$ 704,327     |
| Contributions in relation to the actuarially determined contribution | <u>561,064</u> | <u>560,183</u> | <u>566,532</u> | <u>571,996</u> | <u>597,632</u> | <u>583,947</u> | <u>586,211</u> | <u>613,779</u> | <u>704,327</u> |
| Contribution deficiency (excess)                                     | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    |
| Covered employee payroll   | \$3,691,206    | \$3,734,553    | \$3,776,880    | \$3,560,742    | \$3,677,735    | \$3,593,520    | \$ 4,070,910   | \$ 4,262,354   | \$ 4,889,597   |
| Contributions as a percentage of covered employee payroll            | 15.20%         | 15.00%         | 15.00%         | 16.06%         | 16.25%         | 16.25%         | 14.40%         | 14.40%         | 14.40%         |

**Notes to Schedule**

Valuation date: Actuarially determined contribution rates for fiscal year 2022 were calculated based on the June 30, 2020 actuarial valuation.

Methods and assumptions used to determine contribution rates:

|                                |  |
|--------------------------------|--|
| Actuarial cost method:         | Entry age normal   |
| Amortization method:           | Level dollar, closed (not to exceed 20 years)  |
| Remaining amortization period: | Varies by year   |
| Asset valuation method:        | 10-year smoothed within a 20 percent corridor to market value  |
| Inflation                      | 2.50 percent   |
| Salary increases:              | Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent |
| Investment rate of return:     | 7.25 percent, net of investment expense, including inflation   |
| Retirement age:                | Pattern of retirement determined by experience study   |
| Mortality:                     | Customized table based on actual experience including an adjustment for some anticipated improvement     |
| Cost of Living Adjustments     | 2.25 percent   |

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

## COMBINING STATEMENTS

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Nonmajor Governmental Funds  
Combined Balance Sheet - By Fund  
June 30, 2022

|   | Special Revenue Funds      |                   | Total Nonmajor<br>Governmental<br>Funds |
|---|----------------------------|-------------------|---|
|   | Extended<br>School Program | Internal School   |   |
| <b>ASSETS</b>   |                            |                   |   |
| Cash  | \$ 140,097                 | \$ 651,528        | \$ 791,625                              |
| Accounts receivable, net of allowance                               | <u>1,560</u>               | <u>272</u>        | <u>1,832</u>                            |
| Total assets  | <u>\$ 141,657</u>          | <u>\$ 651,800</u> | <u>\$ 793,457</u>                       |
| <b>LIABILITIES AND FUND BALANCES</b>                                |                            |                   |   |
| <b>Liabilities</b>  |                            |                   |   |
| Accounts payable  | 8,063                      | 2,344             | 10,407                                  |
| Due to other funds  | <u>885</u>                 | <u>-</u>          | <u>885</u>                              |
| Total liabilities   | <u>8,948</u>               | <u>2,344</u>      | <u>11,292</u>                           |
| <b>Fund Balances</b>  |                            |                   |   |
| <b>Restricted for:</b>  |                            |                   |   |
| Internal School   | -                          | 649,456           | 649,456                                 |
| <b>Assigned to:</b>   |                            |                   |   |
| Extended School Program   | <u>132,709</u>             | <u>-</u>          | <u>132,709</u>                          |
| Total fund balances   | <u>132,709</u>             | <u>649,456</u>    | <u>782,165</u>                          |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 141,657</u>          | <u>\$ 651,800</u> | <u>\$ 793,457</u>                       |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Nonmajor Governmental Funds  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - By Fund  
Year Ended June 30, 2022

|  | <u>Special Revenue Funds</u> |                   | Total Nonmajor<br>Governmental<br>Funds |
|--|------------------------------|-------------------|---|
|  | Extended<br>School Program   | Internal School   |   |
| Revenues   |                              |                   |   |
| Federal funds through state                      | \$ 46,718                    | \$ -              | \$ 46,718                               |
| Charges for current services, net                | 43,250                       | -                 | 43,250                                  |
| Other local revenue                              | 1,268                        | 999,918           | 1,001,186                               |
|  | <u>91,236</u>                | <u>999,918</u>    | <u>1,091,154</u>                        |
| Total revenues                                   |                              |                   |   |
| Expenditures                                     |                              |                   |   |
| Salaries   | 58,912                       | -                 | 58,912                                  |
| Employee benefits                                | 4,555                        | -                 | 4,555                                   |
| Food service                                     | 3,690                        | -                 | 3,690                                   |
| Supplies   | 195                          | -                 | 195                                     |
| Equipment  | 128                          | -                 | 128                                     |
| Other  | 6,520                        | 952,205           | 958,725                                 |
|  | <u>74,000</u>                | <u>952,205</u>    | <u>1,026,205</u>                        |
| Total expenditures                               |                              |                   |   |
| Excess (deficiency) of revenue over expenditures | 17,236                       | 47,713            | 64,949                                  |
| Fund balance, July 1, 2021                       | <u>115,473</u>               | <u>601,743</u>    | <u>717,216</u>                          |
| Fund balance, June 30, 2022                      | <u>\$ 132,709</u>            | <u>\$ 649,456</u> | <u>\$ 782,165</u>                       |

INDIVIDUAL FUND STATEMENTS

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Extended School Program  
Year Ended June 30, 2022

|  | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
|  | Original          | Final             |                   |                               |
| Revenues   |                   |                   |                   |                               |
| Federal funds  | \$ 10,963         | \$ 10,963         | \$ 46,718         | \$ 35,755                     |
| Charges for current services, net of bad debt recovery<br>of \$385 | 69,029            | 69,029            | 43,250            | (25,779)                      |
| Other local revenue  | <u>268</u>        | <u>268</u>        | <u>1,268</u>      | <u>1,000</u>                  |
| Total revenues   | <u>80,260</u>     | <u>80,260</u>     | <u>91,236</u>     | <u>10,976</u>                 |
| Expenditures   |                   |                   |                   |                               |
| Salaries   | 60,000            | 60,000            | 58,912            | 1,088                         |
| Employee benefits  | 6,150             | 6,155             | 4,555             | 1,600                         |
| Food service   | 3,500             | 3,700             | 3,690             | 10                            |
| Supplies   | 1,710             | 210               | 195               | 15                            |
| Equipment  | -                 | 130               | 128               | 2                             |
| Travel   | 850               | 850               | -                 | 850                           |
| Other  | <u>8,050</u>      | <u>9,215</u>      | <u>6,520</u>      | <u>2,695</u>                  |
| Total expenditures   | <u>80,260</u>     | <u>80,260</u>     | <u>74,000</u>     | <u>6,260</u>                  |
| Excess of expenditures over revenue                                | -                 | -                 | 17,236            | 17,236                        |
| Fund balance, July 1, 2021   | <u>115,473</u>    | <u>115,473</u>    | <u>115,473</u>    | <u>-</u>                      |
| Fund balance, June 30, 2022  | <u>\$ 115,473</u> | <u>\$ 115,473</u> | <u>\$ 132,709</u> | <u>\$ 17,236</u>              |

SUPPLEMENTARY INFORMATION

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

| Federal Agency/Pass-Through Agency/State Grantor Program or Cluster Title   | Listing Number | Pass-through Entity Identifying Number | Amount Pass-through to Subrecipients | Expenditures        |
|---|----------------|--|--------------------------------------|---------------------|
| <b>United States Department of Health and Human Services</b>  |                |  |                                      |                     |
| <b>Passed through Tennessee Department of Education</b>   |                |  |                                      |                     |
| Epidemiology & Laboratory Capacity  | 93.323         | NA                                     | \$ -                                 | \$ 302,912          |
| Summer Learning Camp  | 93.558         | NA                                     | -                                    | 187,452             |
| Summer Bridge Camp  | 93.558         | NA                                     | -                                    | 75,708              |
| Summer Learning Transportation  | 93.558         | NA                                     | -                                    | 47,218              |
| Summer Stream Camp  | 93.558         | NA                                     | -                                    | 51,088              |
| Head Start  | 93.600         | NA                                     | -                                    | <u>26,365</u>       |
| Total U.S. Department of Health and Human Services  |                |  | -                                    | <u>690,743</u>      |
| <b>United States Department of Agriculture Grants</b>   |                |  |                                      |                     |
| Commodity Supplemental Food Program   | 10.565         | NA                                     | -                                    | 124,368             |
| Child Nutrition Cluster   |                |  |                                      |                     |
| School Breakfast Program  | 10.553         | CNBLOCK22                              | -                                    | 462,224             |
| COVID-19 - National School Lunch Program  | 10.555         | NA                                     | -                                    | 21,617              |
| National School Lunch Program   | 10.555         | CNBLOCK22                              | -                                    | <u>1,666,733</u>    |
| Total Child Nutrition Cluster   |                |  | -                                    | <u>2,150,574</u>    |
| Total U.S. Department of Agriculture  |                |  | -                                    | <u>2,274,942</u>    |
| <b>United States Department of Education Grants</b>   |                |  |                                      |                     |
| <b>Passed Through Tennessee Department of Education</b>   |                |  |                                      |                     |
| NCLB, Title I   | 84.010         | S010A200042                            | -                                    | 638,600             |
| Title I, Neglected  | 84.010         | S010A200042                            | -                                    | 85,981              |
| Additional Targeted Support & Improvement   | 84.010         | S010A200042                            | -                                    | 439                 |
| Total Title I   |                |  | -                                    | <u>725,020</u>      |
| Special Education Cluster (IDEA)  |                |  |                                      |                     |
| Special Education - Grants to States (IDEA, Part B)   | 84.027A        | H027A200052                            | -                                    | 687,466             |
| COVID-19 - American Rescue Plan IDEA, Part B  | 84.027X        | NA                                     | -                                    | 33,379              |
| COVID-19 - American Rescue Plan IDEA, Preschool   | 84.173X        | NA                                     | -                                    | 10,219              |
| IDEA Preschool  | 84.173A        | H173A200095                            | -                                    | <u>12,521</u>       |
| Total IDEA Cluster  |                |  | -                                    | <u>743,585</u>      |
| Title V, Part B - Rural Education Achievement Program   | 84.358         | S358B200042                            | -                                    | 64,766              |
| Title III, Part A English Language Acquisition  | 84.365         | NA                                     | -                                    | 37,844              |
| Title II, Part A Improving Teacher Quality  | 84.367         | S367A200040                            | -                                    | 84,411              |
| Title IV Student Support & Academic Enrichment  | 84.424         | S424A200044                            | -                                    | 54,154              |
| 21st Century Classroom  | 84.287         | S287C200043                            | -                                    | 347,938             |
| Fiscal Pre-Monitoring Supports Grant  | 84.425D        | NA                                     | -                                    | 18,733              |
| Civics Seal Grant   | 84.425C        | NA                                     | -                                    | 6,456               |
| COVID 19 - American Rescue Plan Homeless 2.0  | 84.425W        | NA                                     | -                                    | 3,224               |
| COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 2.0) | 84.425D        | NA                                     | -                                    | 957,137             |
| COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 3.0) | 84.425D        | NA                                     | -                                    | <u>1,624,545</u>    |
| <b>Passed through Tennessee Department of Education and Greene County Board of Education</b>                        |                |  |                                      |                     |
| Vocational Education - Perkins  | 84.048         | V048A210042                            | -                                    | <u>48,047</u>       |
| Total U.S. Department of Education  |                |  | -                                    | <u>4,715,860</u>    |
| <b>United States Department of Defense Grant</b>  |                |  |                                      |                     |
| Junior ROTC   | 12.357         | TN0G2026                               | -                                    | <u>54,268</u>       |
| Total U.S. Department of Defense  |                |  | -                                    | <u>54,268</u>       |
| <b>Total expenditures of federal grants</b>   |                |  | <u>\$ -</u>                          | <u>\$ 7,735,813</u> |

See accompanying independent auditors' report.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Board of Education, Town of Greeneville, Tennessee, under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Board of Education, it is not intended to and does not present the financial position, change in net position, or cash flows of the Board of Education.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Board has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE D - SUBRECIPIENTS

The Board of Education provided federal and state awards to subrecipients as follows:

| Subrecipient              | Program Title      | Amount            |
|---------------------------|--------------------|-------------------|
| Greene Technology Center  | Perkins            | \$ 48,047         |
| Holston Home              | Title I, Neglected | 82,135            |
| Greene Technology Center  | Basic Education    | 741,910           |
| Greene Technology Center  | Career Ladder      | 3,539             |
| Bristol City Schools      | Title III          | 5,309             |
| Carter County Schools     | Title III          | 2,975             |
| Cocke County Schools      | Title III          | 3,679             |
| Greene County Schools     | Title III          | 598               |
| Hawkins County Schools    | Title III          | 3,850             |
| Unicoi County Schools     | Title III          | 7,391             |
| Washington County Schools | Title III          | 4,109             |
| Total                     |                    | <u>\$ 903,542</u> |

NOTE E - CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

| Program Title  | Federal Assistance Listing Number | Amount Provided to Consolidated Administration |
|--|-----------------------------------|--|
| Title I  | 84.010                            | \$ 83,493                                      |
| Title II   | 84.367                            | 11,516   |
| Title III  | 84.365                            | 165  |
| Title IV   | 84.424                            | 960  |
| Title V  | 84.358                            | 6,718  |
| Total amounts consolidated for administration purposes |                                   | <u>\$ 102,852</u>                              |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Expenditures of State Awards  
Year Ended June 30, 2022

| Federal Agency/Pass-Through Agency/State Grantor Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Amount Pass-through to Subrecipients | Expenditures         |
|---|-----------------------------------|--|--------------------------------------|----------------------|
| <b>Tennessee Department of Education</b>                                  |                                   |  |                                      |                      |
| Early Childhood   | NA                                | NA                                     | \$ -                                 | \$ 474,817           |
| School Safety   | NA                                | NA                                     | -                                    | 60,530               |
| Coordinated School Health State Expansion                                 | NA                                | NA                                     | -                                    | 95,000               |
| Basic Education Program   | NA                                | NA                                     | 741,910                              | 16,096,640           |
| Career Ladder   | NA                                | NA                                     | 3,539                                | 44,142               |
| School Resource Officer   | NA                                | NA                                     | -                                    | 35,000               |
| Family Resource   | NA                                | NA                                     | -                                    | 59,223               |
| Child Nutrition   | NA                                | NA                                     | -                                    | 9,956                |
| Child Care Certificate Program  | NA                                | NA                                     | -                                    | 46,718               |
| Literacy Training Teacher Stipend Grant                                   | NA                                | NA                                     | -                                    | 14,000               |
| Bus Seat Restraint  | NA                                | NA                                     | -                                    | 20,000               |
| <b>Total expenditures of state grants</b>                                 |                                   |  | <u>\$ 745,449</u>                    | <u>\$ 16,956,026</u> |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Changes in Long-Term Debt by Individual Issue  
Year Ended June 30, 2022

| Description of Indebtedness                       | Original<br>Amount<br>Of Issue | Interest<br>Rate | Date<br>of<br>Issue | Last<br>Maturity<br>Date | Outstanding<br>7/1/2021 | Issued<br>During<br>Period | Paid and/or<br>Matured<br>During<br>Period | Refunded<br>During<br>Period | Outstanding<br>6/30/2022 |
|---|--------------------------------|------------------|---------------------|--------------------------|-------------------------|----------------------------|--|------------------------------|--------------------------|
| Governmental Activities                           |                                |                  |                     |                          |                         |                            |  |                              |                          |
| Payable Through General Fund                      |                                |                  |                     |                          |                         |                            |  |                              |                          |
| Bonds Payable:                                    |                                |                  |                     |                          |                         |                            |  |                              |                          |
| General Obligation Refunding Bonds, Series 2017   | \$ 9,125,000                   | 3.00%            | 12/07/17            | 06/01/25                 | \$ 6,220,000            | \$ -                       | \$ 1,505,000                               | \$ -                         | \$ 4,715,000             |
| General Obligation Refunding Bonds, Series 2020   | 6,540,000                      | 3.00%            | 04/29/20            | 06/01/29                 | <u>6,465,000</u>        | -                          | <u>75,000</u>                              | -                            | <u>6,390,000</u>         |
| Total bonds payable                               |                                |                  |                     |                          | <u>\$ 12,685,000</u>    | <u>\$ -</u>                | <u>\$ 1,580,000</u>                        | <u>\$ -</u>                  | <u>\$ 11,105,000</u>     |
| Governmental Activities                           |                                |                  |                     |                          |                         |                            |  |                              |                          |
| Payable Through General Fund                      |                                |                  |                     |                          |                         |                            |  |                              |                          |
| Notes Payable:                                    |                                |                  |                     |                          |                         |                            |  |                              |                          |
| Energy Efficient School Initiative Loan Program * | \$ 4,965,747                   | 0.50%            | 01/28/22            | Unknown                  | \$ -                    | \$ 1,745,364               | \$ -                                       | \$ -                         | \$ 1,745,364             |
| Total notes payable                               |                                |                  |                     |                          | <u>\$ -</u>             | <u>\$ 1,745,364</u>        | <u>\$ -</u>                                | <u>\$ -</u>                  | <u>\$ 1,745,364</u>      |

\* Construction is still in progress at June 30, 2022 and the final maturity is unknown.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Changes in Lease Obligations  
Year Ended June 30, 2022

| Description of Indebtedness        | Original<br>Amount<br>Of Issue | Interest<br>Rate | Date<br>of<br>Issue | Maturity<br>Date | Restated<br>Outstanding<br>7/1/2021 | Issued<br>During<br>Period | Paid and/or<br>Matured<br>During<br>Period | Remeasurements | Outstanding<br>6/30/2022 |
|------------------------------------|--------------------------------|------------------|---------------------|------------------|-------------------------------------|----------------------------|--|----------------|--------------------------|
| Governmental Activities            |                                |                  |                     |                  |                                     |                            |  |                |                          |
| Lease Payable:                     |                                |                  |                     |                  |                                     |                            |  |                |                          |
| Payable Through General Fund       |                                |                  |                     |                  |                                     |                            |  |                |                          |
| Copiers 2021                       | \$ 263,271                     | 2.20%            | 03/26/21            | 03/26/26         | <u>\$ 248,141</u>                   | <u>\$ -</u>                | <u>\$ 54,013</u>                           | <u>\$ -</u>    | <u>\$ 194,128</u>        |
| Total payable through General Fund |                                |                  |                     |                  | <u>\$ 248,141</u>                   | <u>\$ -</u>                | <u>\$ 54,013</u>                           | <u>\$ -</u>    | <u>\$ 194,128</u>        |

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Long-Term Debt Requirements by Year  
June 30, 2022

| Year Ended June 30 | G.O. Refunding Bond<br>Series 2017 |                   | G.O. Refunding Bond<br>Series 2020 |                     | Total               |                     |
|--------------------|------------------------------------|-------------------|------------------------------------|---------------------|---------------------|---------------------|
|                    | Principal                          | Interest          | Principal                          | Interest            | Principal           | Interest            |
| 2023               | \$ 1,535,000                       | \$ 141,450        | \$ 75,000                          | \$ 302,100          | \$ 1,610,000        | \$ 443,550          |
| 2024               | 1,570,000                          | 95,400            | 90,000                             | 299,850             | 1,660,000           | 395,250             |
| 2025               | 1,610,000                          | 48,300            | 100,000                            | 295,350             | 1,710,000           | 343,650             |
| 2026               | -                                  | -                 | 1,460,000                          | 290,350             | 1,460,000           | 290,350             |
| 2027               | -                                  | -                 | 1,495,000                          | 217,350             | 1,495,000           | 217,350             |
| 2028               | -                                  | -                 | 1,580,000                          | 142,600             | 1,580,000           | 142,600             |
| 2029               | -                                  | -                 | 1,590,000                          | 63,600              | 1,590,000           | 63,600              |
|                    | <u>\$ 4,715,000</u>                | <u>\$ 285,150</u> | <u>\$ 6,390,000</u>                | <u>\$ 1,611,200</u> | <u>\$11,105,000</u> | <u>\$ 1,896,350</u> |

\*The Board is responsible for paying the amounts listed on page 32 with the remaining paid by the Town of Greeneville.

\* The EESI loan is not included above as the project was in progress as of June 30, 2022 and a final amortization schedule is not available as it is uncertain when repayment of the loan will begin.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Lease Requirements by Year  
June 30, 2022

| Year Ended June 30 | Leases     |          |            |
|--------------------|------------|----------|------------|
|                    | Principal  | Interest | Total      |
| 2023               | \$ 52,277  | \$ 1,614 | \$ 53,891  |
| 2024               | 52,774     | 1,116    | 53,890     |
| 2025               | 53,277     | 613      | 53,890     |
| 2026               | 35,800     | 127      | 35,927     |
|                    | \$ 194,128 | \$ 3,470 | \$ 197,598 |

## COMPLIANCE REPORTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Board of Education, Town of Greeneville, Tennessee  
Town of Greeneville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education, Town of Greeneville, Tennessee (the "Board"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated January 12, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Board of Education, Town of Greeneville, Tennessee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

### **Report on Compliance and Other Matters**

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

### **Board's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Board's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Board's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodger Moss & Co, PLLC

Greeneville, Tennessee  
January 12, 2023



Independent Auditor's Report on Compliance For Each Major Program and on  
Internal Control Over Compliance Required by The Uniform Guidance

To the Board of Education  
Town of Greeneville, Tennessee

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

**Opinion on Each Major Federal Program**

We have audited the Board of Education, Town of Greeneville, Tennessee's (the "Board") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the year ended June 30, 2022. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Board's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Board's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Roderic Moss & Co, PLLC*

Greeneville, Tennessee  
January 12, 2023

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of the Board of Education, Town of Greeneville, Tennessee.
2. No significant deficiencies are disclosed during the audit of the financial statements. Two material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Board of Education, Town of Greeneville, Tennessee, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are disclosed. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for the Board of Education, Greeneville, Tennessee, expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CGR section 200.516 (a) are reported in this Schedule.
7. The programs tested as a major program: Child Nutrition Cluster (10.553 and 10.555) and COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 2.0, and 3.0) (84.425D).
8. The threshold used for distinguishing between Type A and Type B programs was \$750,000.
9. The Board of Education, Town of Greeneville, Tennessee qualified as a low-risk auditee.
10. There were no questioned costs.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

**2022-001: Material Weakness - Expenditures Not Recorded On The General Fund**

**Criteria:** All expenditures for Board capital assets should be recorded on the General Fund even though the expenditures were paid by the Town of Greeneville, Tennessee on behalf of the Board.

**Condition:** During the year, the Town of Greeneville, Tennessee, as the borrower for the benefit of the Board, signed an Energy Efficient Schools Initiative ("EESI") Loan Agreement for \$4,965,747 to provide interior and exterior lighting upgrades, dedicated outdoor air system, HVAC, equipment controls, and water upgrades at their 10 district schools and facilities. The Town of Greeneville, Tennessee, in addition to the loan agreement, agreed to an additional contribution of \$1,000,000 toward the project. The Town of Greeneville, Tennessee paid for the expenditures on behalf of the Board for their \$1,000,000 contribution and \$1,745,364 to be reimbursed by the EESI loan for a total of \$2,745,364 at June 30, 2022. The Board did not record these expenditures on their General Fund and, thus, the expenditures could not be reclassified as construction in progress at June 30, 2022 for government wide presentation.

**Effect:** The effect of this issue causes the Board to not be in compliance with *Governmental Accounting Standards* to record all expenditures at the fund and also to record capital assets for government wide presentation.

**Cause:** The Board did not know to record expenditures if the expenditures were paid by someone else on their behalf.

**Recommendation:** We recommend that all expenditures related to the Board paid on their behalf be recorded on the appropriate fund.

**Management's Response:** The Board agrees and will record expenditures on the appropriate fund for expenditures paid on their behalf going forward.

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Schedule of Findings and Questioned Costs (Continued)

**2022-002: Material Weakness - Deficiencies In Budget Operations**

**Criteria:** Expenditures exceeded appropriations approved by Board Members in the maintenance and operations of the General Fund by \$2,535,237.

**Condition:** As a result of expenditures not recorded on the General Fund of \$2,745,364, budget amendments were not completed to be approved by the Board Members. However, a Board Member for the Board did sign the EESI loan agreement.

**Effect:** The effect of this issue causes the Board to not be in compliance with *Tennessee Code Annotated* that requires budgets be amended prior to increasing spending for any appropriation.

**Cause:** The Board did not know to record expenditures if the expenditures were paid by someone else on their behalf. As a result, the budget was not amended for the expenditures that were not recorded.

**Recommendation:** We recommend that the budget be amended by the Board Members prior to increasing spending for any appropriation.

**Management's Response:** The Board agrees and will amend the budget and obtained approval from Board Members prior to an increase in spending.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

BOARD OF EDUCATION  
TOWN OF GREENEVILLE, TENNESSEE  
Summary Schedule of Prior Audit Findings  
June 30, 2022

Internal Control over Financial Reporting

There were no prior year findings.

Compliance and Other Matters

There were no prior year findings.



**Steve Starnes, Ed. S.**  
*Director of Schools*  
**Suzanne C. Bryant, Ed. D.**  
*Assistant Director for Instruction*  
**Beverly W. Miller, MBA**  
*Assistant Director for Administration*

#### MANAGEMENT'S CORRECTIVE ACTION PLAN

##### **2022-001: Material Weakness - Expenditures Not Recorded On The General Fund**

Response and Corrective Action Plan Prepared by: Ellen Lipe, CPA

Person responsible for implementing the Corrective Action: Same

Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No

Reason Why Corrective Action was not taken in prior year: N/A

##### Planned Corrective Action:

Greeneville City Schools was unaware of the need to record the expenditures. We are committed to recording expenditures in the appropriate fund for expenditures paid on our behalf going forward.

##### **2022-002: Material Weakness - Deficiencies In Budget Operations**

Response and Corrective Action Plan Prepared by: Ellen Lipe, CPA

Person responsible for implementing the Corrective Action: Same

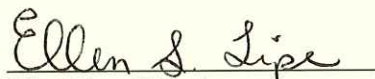
Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No

Reason Why Corrective Action was not taken in prior year: N/A

##### Planned Corrective Action:

Greeneville City Schools was unaware of the need to record the expenditures paid on our behalf and therefore amend the budget to accommodate the expenditures. We are committed to amending the budget prior to recording expenditures paid on our behalf going forward.



Ellen Lipe, CPA  
Chief Financial Officer

***Learning Without Limits***

Kathryn W. Leonard Administrative Office  
129 W. Depot Street • Greeneville, TN 37743  
423.787.8000 • <http://www.gcschools.net>

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
REGULATORY BASIS

Financial Statements and Supplementary Information

Year Ended June 30, 2022

TOWN OF GREENEVILLE, TENNESSEE  
 BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
 Financial Statements and Supplementary Information  
 Year Ended June 30, 2022

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TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Financial Statements and Supplementary Information (Continued)

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## INTRODUCTORY SECTION

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Roster of School Officials  
June 30, 2022

Director of Schools

Steve Starnes

Chief Financial Officer

Ellen Lipe

Board of Education

Cindy Luttrell - Chairperson  
Dr. Craig Shepherd - Vice Chairperson  
Josh Quillen - Treasurer  
Pamela Botta  
Crystal Hirschy

Schools

Greeneville High  
Greeneville Middle  
EastView Elementary  
Hal Henard Elementary  
Highland Elementary  
Tusculum View Elementary

Principals

Deanna Martin  
Rachel Adams  
Kelly Ford  
Janet Ricker  
Shelia Newland  
Dr. Lana Luttrell

FINANCIAL SECTION

## Independent Auditors' Report

Members of the Board of Education,  
Town of Greeneville, Tennessee  
Greeneville, Tennessee

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying combined balance sheet - regulatory basis of the Town of Greeneville, Tennessee, Board of Education - Internal School Funds ("School Funds"), as of June 30, 2022, and the related combined statement of revenues, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements, as listed in the table of contents. We have also audited the individual school balance sheets - regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances - regulatory basis presented as supplementary information in the accompanying financial statements as of and for the year ended June 30, 2022, as listed in the table of contents.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the School Funds as of June 30, 2022, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 2. In addition, in our opinion, the accompanying individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the School Funds as of June 30, 2022, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 2.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Schools Funds as of June 30, 2022, or the changes in financial position for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Schools Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note 2. Management is also responsible 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.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 GAAS and *Government 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 School Funds' 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 School Funds' 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the combined financial statements - regulatory basis that collectively comprise the School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements - regulatory basis, presented as supplementary information. The supplemental schedule and other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements - regulatory basis of the schools. As described in Note 2 of the financial statements, the supplementary schedule, as listed in the table of contents, is prepared by the School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule and other information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022 on our consideration of the School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal School Funds' internal control over financial reporting and compliance.

*Rodger Moss & Co, PLLC*

Greeneville, Tennessee  
October 24, 2022

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Combined Balance Sheet - Regulatory Basis - All Schools  
June 30, 2022

|  | Greeneville<br>High School | Greeneville<br>Middle School | EastView<br>Elementary<br>School | Hal Henard<br>Elementary<br>School | Highland<br>Elementary<br>School | Tusculum<br>View<br>Elementary<br>School | Total             |
|--|----------------------------|------------------------------|----------------------------------|------------------------------------|----------------------------------|--|-------------------|
| <b>ASSETS</b>                              |                            |                              |                                  |                                    |                                  |  |                   |
| Cash in bank - checking                    | \$ 264,713                 | \$ 162,774                   | \$ 20,765                        | \$ 108,352                         | \$ 42,004                        | \$ 50,420                                | \$ 649,028        |
| Certificates of deposit                    | 2,500                      | -                            | -                                | -                                  | -                                | -  | 2,500             |
| Accounts receivable                        | 204                        | -                            | -                                | -                                  | -                                | 68                                       | 272               |
| <b>Total assets</b>                        | <u>\$ 267,417</u>          | <u>\$ 162,774</u>            | <u>\$ 20,765</u>                 | <u>\$ 108,352</u>                  | <u>\$ 42,004</u>                 | <u>\$ 50,488</u>                         | <u>\$ 651,800</u> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                            |                              |                                  |                                    |                                  |  |                   |
| <b>Liabilities</b>                         |                            |                              |                                  |                                    |                                  |  |                   |
| Accounts payable                           | \$ 410                     | \$ 342                       | \$ 400                           | \$ 433                             | \$ 269                           | \$ 490                                   | \$ 2,344          |
| <b>Fund Balances:</b>                      |                            |                              |                                  |                                    |                                  |  |                   |
| <b>General Fund:</b>                       |                            |                              |                                  |                                    |                                  |  |                   |
| Assigned                                   | -                          | -                            | -                                | 135                                | 4,554                            | -  | 4,689             |
| Unassigned                                 | 41,082                     | 87,494                       | 13,837                           | 51,212                             | 29,275                           | 38,138                                   | 261,038           |
| <b>Total general fund</b>                  | <u>41,082</u>              | <u>87,494</u>                | <u>13,837</u>                    | <u>51,347</u>                      | <u>33,829</u>                    | <u>38,138</u>                            | <u>265,727</u>    |
| <b>Restricted Fund:</b>                    |                            |                              |                                  |                                    |                                  |  |                   |
| Restricted                                 | 15,091                     | 6,498                        | 2,611                            | 54,875                             | 6,356                            | 4,425                                    | 89,856            |
| Assigned                                   | 210,834                    | 68,440                       | 3,917                            | 1,697                              | 1,550                            | 7,435                                    | 293,873           |
| <b>Total restricted fund</b>               | <u>225,925</u>             | <u>74,938</u>                | <u>6,528</u>                     | <u>56,572</u>                      | <u>7,906</u>                     | <u>11,860</u>                            | <u>383,729</u>    |
| <b>Total fund balances</b>                 | <u>267,007</u>             | <u>162,432</u>               | <u>20,365</u>                    | <u>107,919</u>                     | <u>41,735</u>                    | <u>49,998</u>                            | <u>649,456</u>    |
| <b>Total liabilities and fund balances</b> | <u>\$ 267,417</u>          | <u>\$ 162,774</u>            | <u>\$ 20,765</u>                 | <u>\$ 108,352</u>                  | <u>\$ 42,004</u>                 | <u>\$ 50,488</u>                         | <u>\$ 651,800</u> |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Regulatory Basis - All Schools  
Year Ended June 30, 2022

|   | Greeneville<br>High School | Greeneville<br>Middle School | EastView<br>Elementary<br>School | Hal Henard<br>Elementary<br>School | Highland<br>Elementary<br>School | Tusculum<br>View<br>Elementary<br>School | Total             |
|---|----------------------------|------------------------------|----------------------------------|------------------------------------|----------------------------------|--|-------------------|
| Fund balances, July 1, 2021                                 | \$ 240,615                 | \$ 148,668                   | \$ 16,342                        | \$ 105,097                         | \$ 46,855                        | \$ 44,166                                | \$ 601,743        |
| Revenues  | 532,328                    | 204,178                      | 70,927                           | 65,172                             | 26,370                           | 100,943                                  | 999,918           |
| Expenditures  | <u>505,936</u>             | <u>190,414</u>               | <u>66,904</u>                    | <u>62,350</u>                      | <u>31,490</u>                    | <u>95,111</u>                            | <u>952,205</u>    |
| Excess revenues over (under) expenditures                   | <u>26,392</u>              | <u>13,764</u>                | <u>4,023</u>                     | <u>2,822</u>                       | <u>(5,120)</u>                   | <u>5,832</u>                             | <u>47,713</u>     |
| Other financing sources (uses):                             |                            |                              |                                  |                                    |                                  |  |                   |
| Operating transfers in                                      | 13,149                     | 13,499                       | 46                               | -                                  | -                                | -  | 26,694            |
| Operating transfers out                                     | <u>(13,149)</u>            | <u>(13,499)</u>              | <u>(46)</u>                      | <u>-</u>                           | <u>-</u>                         | <u>-</u>                                 | <u>(26,694)</u>   |
| Total other financial sources (uses)                        | <u>-</u>                   | <u>-</u>                     | <u>-</u>                         | <u>-</u>                           | <u>-</u>                         | <u>-</u>                                 | <u>-</u>          |
| Excess of revenues over (under) expenditures and other uses | <u>26,392</u>              | <u>13,764</u>                | <u>4,023</u>                     | <u>2,822</u>                       | <u>(5,120)</u>                   | <u>5,832</u>                             | <u>47,713</u>     |
| Fund balances, June 30, 2022                                | <u>\$ 267,007</u>          | <u>\$ 162,432</u>            | <u>\$ 20,365</u>                 | <u>\$ 107,919</u>                  | <u>\$ 41,735</u>                 | <u>\$ 49,998</u>                         | <u>\$ 649,456</u> |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Notes to Financial Statements  
June 30, 2022

NOTE 1 - BACKGROUND

Section 49-2-110, *Tennessee Code Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent-teacher and parent-student support organizations from the accounting, recordkeeping, and other requirements of this section.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Financial Reporting Entity** - This report includes only the internal school funds of the Town of Greeneville, Tennessee, Board of Education (“School Funds”), which is part of the Town of Greeneville primary government. School Funds consist of financial resources accounted for at the individual schools.

**Internal Schools Funds** - Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

**Student Activity Funds** - Student activity funds include all money received from any source for school sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

**Other Comprehensive Basis of Accounting** - The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The School Funds financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Notes to Financial Statements (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted “accounts” is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding “fund balance” is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

**Measurement Focus/Basis of Accounting** - The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

**Fund Structure** - The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund’s assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

**General Fund** - The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

**Restricted Fund** - The restricted fund is used to account for all money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

**Fund Balances**

**Restricted Fund Balance** - Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes Basic Education Program funds and grant funds.

When both restricted and unrestricted resources are available for use, it is the school system’s policy to use restricted resources first, then unrestricted resources as they are needed.

**Assigned Fund Balance** - Amounts that are constrained by each school’s intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board’s intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Notes to Financial Statements (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

**Unassigned Fund Balance** - In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

**Date of Management's Review** - Management has evaluated events and transactions occurring subsequent to the balance sheet date for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through the date of this report, which is the date these financial statements were available to be issued.

NOTE 3 - CASH AND CERTIFICATES OF DEPOSIT

**Legal Provisions** - All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

**Cash Deposits** - Cash in bank represents funds on deposit in various depositories.

**Custodial Credit Risk** - Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. None of the School's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

NOTE 4 - CAPITAL ASSETS

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the Town of Greeneville, Tennessee.

NOTE 5 - SCHEDULE OF FIDELITY BOND COVERAGE

|                    |  |
|--------------------|--|
| Company:           | Public Entity Partners                 |
| Type of Coverage:  | Employee Fidelity Bond                 |
| Amount:            | \$300,000 limit/\$1,000 per occurrence |
| Period Covered:    | 07/01/21 - 07/01/22                    |
| Positions Covered: | All Employees                          |

TOWN OF GREENEVILLE, TENNESSEE  
 BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
 Notes to Financial Statements (Continued)

NOTE 6 - INTERFUND TRANSFERS

The Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis does not make it apparent which fund the transfers are made to and from. The following schedules provide the detail of interfund transfers:

**Greeneville High School**

| Transferred From             | Transferred To  |                 |             |                 |                    |                  |
|------------------------------|-----------------|-----------------|-------------|-----------------|--------------------|------------------|
|                              | Athletic        | First Robotics  | ROTC - SF   | Student needs   | Student activities | Total            |
| Devil's Den                  | \$ 2,000        | \$ -            | \$ -        | \$ -            | \$ -               | \$ 2,000         |
| Awards and scholarships      | -               | -               | -           | -               | 348                | 348              |
| Business and technology club | -               | 8,499           | -           | -               | -                  | 8,499            |
| JROTC marksmanship club      | -               | -               | 1           | -               | -                  | 1                |
| Phinney fund                 | -               | -               | -           | 1,817           | -                  | 1,817            |
| Donations                    | -               | -               | -           | -               | 426                | 426              |
| Key club                     | -               | -               | -           | -               | 58                 | 58               |
| <b>Total</b>                 | <u>\$ 2,000</u> | <u>\$ 8,499</u> | <u>\$ 1</u> | <u>\$ 1,817</u> | <u>\$ 832</u>      | <u>\$ 13,149</u> |

**Greeneville Middle School**

| Transferred From | Transferred To  |                 |                 |                  |
|------------------|-----------------|-----------------|-----------------|------------------|
|                  | Class of 2025   | Class of 2024   | Class of 2023   | Total            |
| Class of 2024    | \$ 2,794        | \$ -            | \$ -            | \$ 2,794         |
| Class of 2023    | -               | 3,040           | -               | 3,040            |
| Class of 2022    | -               | -               | 7,665           | 7,665            |
| <b>Total</b>     | <u>\$ 2,794</u> | <u>\$ 3,040</u> | <u>\$ 7,665</u> | <u>\$ 13,499</u> |

SUPPLEMENTARY INFORMATION

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greenville High School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                  | ASSETS                   |                            |                        | LIABILITIES     | FUND BALANCES       |            |            | Total Liabilities<br>and Fund<br>Balances |            |                        |
|----------------------------------|--------------------------|----------------------------|------------------------|-----------------|---------------------|------------|------------|---|------------|------------------------|
|                                  | Cash in Bank<br>Checking | Certificates<br>of Deposit | Accounts<br>Receivable | Total<br>Assets | Accounts<br>Payable | Restricted | Assigned   |   | Unassigned | Total Fund<br>Balances |
| General fund                     | \$ 38,992                | \$ 2,500                   | \$ -                   | \$ 41,492       | \$ 410              | \$ -       | \$ -       | \$ 41,082                                 | \$ 41,082  | \$ 41,492              |
| Restricted fund:                 |                          |                            |                        |                 |                     |            |            |   |            |                        |
| Athletic                         | 107,931                  | -                          | -                      | 107,931         | -                   | -          | 107,931    | -   | 107,931    | 107,931                |
| Art club                         | 3,107                    | -                          | -                      | 3,107           | -                   | -          | 3,107      | -   | 3,107      | 3,107                  |
| AP science trip                  | 734                      | -                          | -                      | 734             | -                   | -          | 734        | -   | 734        | 734                    |
| AP social studies trip           | 190                      | -                          | -                      | 190             | -                   | -          | 190        | -   | 190        | 190                    |
| AP exam                          | 1,008                    | -                          | -                      | 1,008           | -                   | -          | 1,008      | -   | 1,008      | 1,008                  |
| Band                             | 79                       | -                          | -                      | 79              | -                   | -          | 79         | -   | 79         | 79                     |
| Barnes & Noble literacy          | 60                       | -                          | -                      | 60              | -                   | -          | 60         | -   | 60         | 60                     |
| Clothes closet                   | 1,007                    | -                          | -                      | 1,007           | -                   | -          | 1,007      | -   | 1,007      | 1,007                  |
| Cybersceptor                     | 2,398                    | -                          | -                      | 2,398           | -                   | -          | 2,398      | -   | 2,398      | 2,398                  |
| Deferred instructional infospap  | 25,570                   | -                          | -                      | 25,570          | -                   | -          | 25,570     | -   | 25,570     | 25,570                 |
| Devil's den                      | 6,289                    | -                          | -                      | 6,289           | -                   | -          | 6,289      | -   | 6,289      | 6,289                  |
| Devil's brew                     | 3,132                    | -                          | -                      | 3,132           | -                   | -          | 3,132      | -   | 3,132      | 3,132                  |
| Donations                        | (204)                    | -                          | 204                    | -               | -                   | -          | -          | -   | -          | -                      |
| Faculty flower fund              | 193                      | -                          | -                      | 193             | -                   | -          | 193        | -   | 193        | 193                    |
| Faculty lounge commissions       | 241                      | -                          | -                      | 241             | -                   | -          | 241        | -   | 241        | 241                    |
| Fellowship of christian athletes | 2,941                    | -                          | -                      | 2,941           | -                   | -          | 2,941      | -   | 2,941      | 2,941                  |
| First priority club              | 368                      | -                          | -                      | 368             | -                   | -          | 368        | -   | 368        | 368                    |
| First robotics                   | 10,358                   | -                          | -                      | 10,358          | -                   | -          | 10,358     | -   | 10,358     | 10,358                 |
| French club                      | 177                      | -                          | -                      | 177             | -                   | -          | 177        | -   | 177        | 177                    |
| FCCLA                            | 691                      | -                          | -                      | 691             | -                   | -          | 691        | -   | 691        | 691                    |
| FTA                              | 122                      | -                          | -                      | 122             | -                   | -          | 122        | -   | 122        | 122                    |
| Gifted students                  | 4,576                    | -                          | -                      | 4,576           | -                   | -          | 4,576      | -   | 4,576      | 4,576                  |
| GSA                              | 295                      | -                          | -                      | 295             | -                   | -          | 295        | -   | 295        | 295                    |
| Library memorials                | 197                      | -                          | -                      | 197             | -                   | 197        | -          | -   | 197        | 197                    |
| Total restricted this page       | \$ 171,460               | \$ -                       | \$ 204                 | \$ 171,664      | \$ -                | \$ 197     | \$ 171,467 | \$ -                                      | \$ 171,664 | \$ 171,664             |

(Continued)

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greeneville High School  
Balance Sheet - Regulatory Basis (Continued)  
June 30, 2022

|                                    | ASSETS                   |                            |                        | LIABILITIES     | FUND BALANCES       |            |            | Total Liabilities<br>and Fund<br>Balances |            |                        |
|------------------------------------|--------------------------|----------------------------|------------------------|-----------------|---------------------|------------|------------|---|------------|------------------------|
|                                    | Cash in Bank<br>Checking | Certificates<br>of Deposit | Accounts<br>Receivable | Total<br>Assets | Accounts<br>Payable | Restricted | Assigned   |   | Unassigned | Total Fund<br>Balances |
| Restricted fund (cont.)            |                          |                            |                        |                 |                     |            |            |   |            |                        |
| National honor society             | \$ 903                   | \$ -                       | \$ -                   | \$ 903          | \$ -                | \$ -       | \$ 903     | \$ -                                      | \$ 903     | \$ 903                 |
| Healthy schools                    | 5,537                    | -                          | -                      | 5,537           | -                   | -          | 5,537      | -   | 5,537      | 5,537                  |
| Photography club                   | 1,586                    | -                          | -                      | 1,586           | -                   | -          | 1,586      | -   | 1,586      | 1,586                  |
| ROTC - SF                          | 411                      | -                          | -                      | 411             | -                   | -          | 411        | -   | 411        | 411                    |
| Science club                       | 110                      | -                          | -                      | 110             | -                   | -          | 110        | -   | 110        | 110                    |
| Science olympiad                   | 173                      | -                          | -                      | 173             | -                   | -          | 173        | -   | 173        | 173                    |
| Show choir                         | 135                      | -                          | -                      | 135             | -                   | -          | 135        | -   | 135        | 135                    |
| Spanish club                       | 326                      | -                          | -                      | 326             | -                   | -          | 326        | -   | 326        | 326                    |
| Student activities                 | 3,719                    | -                          | -                      | 3,719           | -                   | -          | 3,719      | -   | 3,719      | 3,719                  |
| Student council                    | 1,631                    | -                          | -                      | 1,631           | -                   | -          | 1,631      | -   | 1,631      | 1,631                  |
| Teacher material and supplies      | 13,307                   | -                          | -                      | 13,307          | -                   | 13,307     | -          | -   | 13,307     | 13,307                 |
| Tell your mom save a life          | 1,153                    | -                          | -                      | 1,153           | -                   | -          | 1,153      | -   | 1,153      | 1,153                  |
| Student needs                      | 2,517                    | -                          | -                      | 2,517           | -                   | -          | 2,517      | -   | 2,517      | 2,517                  |
| Vocal activities                   | 962                      | -                          | -                      | 962             | -                   | -          | 962        | -   | 962        | 962                    |
| Walker memorial scholarship        | 750                      | -                          | -                      | 750             | -                   | 750        | -          | -   | 750        | 750                    |
| Williams memorial                  | 837                      | -                          | -                      | 837             | -                   | 837        | -          | -   | 837        | 837                    |
| Yearbook                           | 16,312                   | -                          | -                      | 16,312          | -                   | -          | 16,312     | -   | 16,312     | 16,312                 |
| Class of 2023                      | 3,892                    | -                          | -                      | 3,892           | -                   | -          | 3,892      | -   | 3,892      | 3,892                  |
| Total restricted this page         | 54,261                   | -                          | -                      | 54,261          | -                   | 14,894     | 39,367     | -   | 54,261     | 54,261                 |
| Total restricted fund              | 225,721                  | -                          | 204                    | 225,925         | -                   | 15,091     | 210,834    | -   | 225,925    | 225,925                |
| Total general and restricted funds | \$ 264,713               | \$ 2,500                   | \$ 204                 | \$ 267,417      | \$ 410              | \$ 15,091  | \$ 210,834 | \$ 41,082                                 | \$ 267,007 | \$ 267,417             |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greeneville High School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                                | Fund<br>Balances<br>July 1,<br>2021 | Revenues          | Expenditures      | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|--------------------------------|-------------------------------------|-------------------|-------------------|---|--------------------------------------|
| General fund                   |                                     |                   |                   |   |                                      |
| Academic awards                | \$ -                                | \$ -              | \$ 1,295          | \$ -  | \$ -                                 |
| Administrative                 |                                     | -                 | 7,852             |   |                                      |
| Board of Education allocations |                                     | 57,242            | -                 |   |                                      |
| Commissions                    |                                     | 8,753             | -                 |   |                                      |
| Copier                         |                                     | -                 | 19,099            |   |                                      |
| Equipment                      |                                     | -                 | 17,267            |   |                                      |
| Furniture                      |                                     | -                 | 8,450             |   |                                      |
| Instructional                  |                                     | 16,570            | 35,162            |   |                                      |
| Maintenance                    |                                     | -                 | 78                |   |                                      |
| Miscellaneous                  |                                     | 1,074             | 132               |   |                                      |
| Office                         |                                     | -                 | 845               |   |                                      |
| Parking                        |                                     | 8,260             | -                 |   |                                      |
| Security                       |                                     | -                 | 217               |   |                                      |
| School supplies                |                                     | -                 | 10,865            |   |                                      |
|                                | <u>50,445</u>                       | <u>91,899</u>     | <u>101,262</u>    | <u>-</u>  | <u>41,082</u>                        |
| Restricted fund                |                                     |                   |                   |   |                                      |
| Athletic                       | 79,985                              | 255,924           | 229,978           | 2,000   | 107,931                              |
| Awards and scholarships        | 348                                 | -                 | -                 | (348)   | -                                    |
| Art club                       | 2,640                               | 859               | 392               | -   | 3,107                                |
| AP science trip                | 648                                 | 1,392             | 1,306             | -   | 734                                  |
| AP social studies trip         | 121                                 | 924               | 855               | -   | 190                                  |
| AP exam                        | 3,354                               | 16,494            | 18,840            | -   | 1,008                                |
| Band                           | -                                   | 3,891             | 3,812             | -   | 79                                   |
| Barnes & Noble literacy        | 352                                 | -                 | 292               | -   | 60                                   |
|                                | <u>87,448</u>                       | <u>279,484</u>    | <u>255,475</u>    | <u>1,652</u>                                      | <u>113,109</u>                       |
| Total restricted this page     | <u>\$ 87,448</u>                    | <u>\$ 279,484</u> | <u>\$ 255,475</u> | <u>\$ 1,652</u>                                   | <u>\$ 113,109</u>                    |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greenville High School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis - (Continued)  
Year Ended June 30, 2022

|                                  | Fund<br>Balances<br>July 1,<br>2021 | Revenues          | Expenditures      | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|----------------------------------|-------------------------------------|-------------------|-------------------|---|--------------------------------------|
| Restricted fund (cont.)          |                                     |                   |                   |   |                                      |
| Business and technology club     | \$ 8,499                            | \$ -              | \$ -              | \$ (8,499)  | \$ -                                 |
| Chorus                           | -                                   | 3,891             | 3,891             | -   | -                                    |
| Chorus musical                   | 2,507                               | 811               | 3,318             | -   | -                                    |
| Clothes closet                   | 1,007                               | -                 | -                 | -   | 1,007                                |
| Cybersceptor                     | 2,398                               | -                 | -                 | -   | 2,398                                |
| Deferred instructional infosnap  | 24,198                              | 25,717            | 24,345            | -   | 25,570                               |
| Devil's den                      | 2,450                               | 15,990            | 10,151            | (2,000)   | 6,289                                |
| Devil's brew                     | 1,559                               | 1,823             | 250               | -   | 3,132                                |
| Donations                        | 426                                 | 1,644             | 1,644             | (426)   | -                                    |
| Faculty flower fund              | 334                                 | 400               | 541               | -   | 193                                  |
| Faculty lounge commissions       | 141                                 | 461               | 361               | -   | 241                                  |
| Fellowship of christian athletes | 2,941                               | -                 | -                 | -   | 2,941                                |
| First priority club              | 368                                 | -                 | -                 | -   | 368                                  |
| First robotics                   | -                                   | 3,200             | 1,341             | 8,499   | 10,358                               |
| French club                      | 177                                 | -                 | -                 | -   | 177                                  |
| FCCLA                            | 691                                 | -                 | -                 | -   | 691                                  |
| FTA                              | 122                                 | -                 | -                 | -   | 122                                  |
| Gifted students                  | 4,533                               | 43                | -                 | -   | 4,576                                |
| GSA                              | -                                   | 690               | 395               | -   | 295                                  |
| Hunter scholarship fund          | 1,760                               | -                 | 1,760             | -   | -                                    |
| Key club                         | 58                                  | -                 | -                 | (58)  | -                                    |
| Library memorials                | 197                                 | -                 | -                 | -   | 197                                  |
| Monty's Merry Christmas          | -                                   | 19,543            | 19,543            | -   | -                                    |
| National honor society           | 49                                  | 3,036             | 2,182             | -   | 903                                  |
| Healthy schools                  | 3,717                               | 2,350             | 530               | -   | 5,537                                |
| Phinney fund                     | 1,284                               | 676               | 143               | (1,817)   | -                                    |
| Photography club                 | 2,024                               | -                 | 438               | -   | 1,586                                |
| Protection plan                  | -                                   | 14,792            | 14,792            | -   | -                                    |
| ROTC - SF                        | 3,848                               | 12,381            | 15,819            | 1   | 411                                  |
|                                  | <u>\$ 65,288</u>                    | <u>\$ 107,448</u> | <u>\$ 101,444</u> | <u>\$ (4,300)</u>                                 | <u>\$ 66,992</u>                     |
| Total restricted this page       | \$ 65,288                           | \$ 107,448        | \$ 101,444        | \$ (4,300)  | \$ 66,992                            |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greenville High School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis - (Continued)  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br>2021 | Revenues          | Expenditures      | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|------------------------------------|-------------------------------------|-------------------|-------------------|---|--------------------------------------|
| Restricted fund (cont.)            |                                     |                   |                   |   |                                      |
| Science club                       | \$ 45                               | \$ 2,182          | \$ 2,117          | \$ -  | \$ 110                               |
| Science olympiad                   | 173                                 | -                 | -                 | -   | 173                                  |
| Show choir                         | 135                                 | -                 | -                 | -   | 135                                  |
| Spanish club                       | 326                                 | -                 | -                 | -   | 326                                  |
| Student activities                 | 4,708                               | 1,616             | 3,437             | 832   | 3,719                                |
| Student council                    | 1,693                               | 958               | 1,020             | -   | 1,631                                |
| Teacher material and supplies      | 12,117                              | 13,000            | 11,810            | -   | 13,307                               |
| Tell your mom save a life          | 1,153                               | -                 | -                 | -   | 1,153                                |
| JROTC marksmanship club            | 1                                   | -                 | -                 | (1)   | -                                    |
| Student needs                      | -                                   | 700               | -                 | 1,817   | 2,517                                |
| Vocal activities                   | 1,404                               | 5,292             | 5,734             | -   | 962                                  |
| Walker memorial scholarship        | -                                   | 750               | -                 | -   | 750                                  |
| Williams memorial                  | 837                                 | -                 | -                 | -   | 837                                  |
| Yearbook                           | 13,333                              | 13,428            | 10,449            | -   | 16,312                               |
| Class of 2022                      | 1,509                               | 5,561             | 7,070             | -   | -                                    |
| Class of 2023                      | -                                   | 10,010            | 6,118             | -   | 3,892                                |
|                                    | <u>37,434</u>                       | <u>53,497</u>     | <u>47,755</u>     | <u>2,648</u>                                      | <u>45,824</u>                        |
| Total this page                    |                                     |                   |                   |   |                                      |
| Total restricted fund              | <u>190,170</u>                      | <u>440,429</u>    | <u>404,674</u>    | <u>-</u>  | <u>225,925</u>                       |
| Total general and restricted funds | <u>\$ 240,615</u>                   | <u>\$ 532,328</u> | <u>\$ 505,936</u> | <u>\$ -</u>                                       | <u>\$ 267,007</u>                    |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greenville Middle School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                   | ASSETS                   | LIABILITIES         | FUND BALANCES |           |            |                        | Total Liabilities<br>and Fund<br>Balances |
|-----------------------------------|--------------------------|---------------------|---------------|-----------|------------|------------------------|---|
|                                   | Cash in Bank<br>Checking | Accounts<br>Payable | Restricted    | Assigned  | Unassigned | Total Fund<br>Balances |   |
| General fund                      | \$ 87,836                | \$ 342              | \$ -          | \$ -      | \$ 87,494  | \$ 87,494              | \$ 87,836                                 |
| Restricted fund                   |                          |                     |               |           |            |                        |   |
| Class of 2025                     | 2,794                    | -                   | -             | 2,794     | -          | 2,794                  | 2,794                                     |
| Class of 2024                     | 3,040                    | -                   | -             | 3,040     | -          | 3,040                  | 3,040                                     |
| Class of 2023                     | 7,665                    | -                   | -             | 7,665     | -          | 7,665                  | 7,665                                     |
| Applied skills                    | 824                      | -                   | -             | 824       | -          | 824                    | 824                                       |
| Art                               | 136                      | -                   | -             | 136       | -          | 136                    | 136                                       |
| Athletic fund                     | 18,035                   | -                   | -             | 18,035    | -          | 18,035                 | 18,035                                    |
| Band club                         | 35                       | -                   | -             | 35        | -          | 35                     | 35  |
| BEP                               | 6,498                    | -                   | 6,498         | -         | -          | 6,498                  | 6,498                                     |
| Biology                           | 20                       | -                   | -             | 20        | -          | 20                     | 20  |
| Book club                         | 100                      | -                   | -             | 100       | -          | 100                    | 100                                       |
| Choral club                       | 11,739                   | -                   | -             | 11,739    | -          | 11,739                 | 11,739                                    |
| Christmas with the kids           | 5,153                    | -                   | -             | 5,153     | -          | 5,153                  | 5,153                                     |
| FCA                               | 13                       | -                   | -             | 13        | -          | 13                     | 13  |
| The greene scene                  | 331                      | -                   | -             | 331       | -          | 331                    | 331                                       |
| Laptop incentive                  | 35                       | -                   | -             | 35        | -          | 35                     | 35  |
| Library club                      | 2,548                    | -                   | -             | 2,548     | -          | 2,548                  | 2,548                                     |
| Motivational journaling           | 100                      | -                   | -             | 100       | -          | 100                    | 100                                       |
| Natioinal honor society           | 15                       | -                   | -             | 15        | -          | 15                     | 15  |
| PE                                | 410                      | -                   | -             | 410       | -          | 410                    | 410                                       |
| Protection plan                   | 4,948                    | -                   | -             | 4,948     | -          | 4,948                  | 4,948                                     |
| Science club                      | 439                      | -                   | -             | 439       | -          | 439                    | 439                                       |
| Student council                   | 1,978                    | -                   | -             | 1,978     | -          | 1,978                  | 1,978                                     |
| Student needs                     | 1,081                    | -                   | -             | 1,081     | -          | 1,081                  | 1,081                                     |
| Healthy schools                   | 6,030                    | -                   | -             | 6,030     | -          | 6,030                  | 6,030                                     |
| We noticed                        | 390                      | -                   | -             | 390       | -          | 390                    | 390                                       |
| Teachers lounge fund              | 581                      | -                   | -             | 581       | -          | 581                    | 581                                       |
| Total restricted fund             | 74,938                   | -                   | 6,498         | 68,440    | -          | 74,938                 | 74,938                                    |
| Total general and restricted fund | \$ 162,774               | \$ 342              | \$ 6,498      | \$ 68,440 | \$ 87,494  | \$ 162,432             | \$ 162,774                                |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greenville Middle School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                               | Fund<br>Balances<br>July 1,<br>2021 | Revenues       | Expenditures   | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|-------------------------------|-------------------------------------|----------------|----------------|---|--------------------------------------|
| General fund                  |                                     |                |                |   |                                      |
| Board of Education allocation | \$ -                                | \$ 34,546      | \$ -           | \$ -  | \$ -                                 |
| Commissions                   |                                     | 54             | -              |   |                                      |
| Contracted services           |                                     | -              | 9,059          |   |                                      |
| Donations                     |                                     | 254            | -              |   |                                      |
| Equipment                     |                                     | -              | 10,485         |   |                                      |
| GSIA                          |                                     | 2,250          | -              |   |                                      |
| Furniture                     |                                     | -              | 2,220          |   |                                      |
| Maintenance                   |                                     | -              | 312            |   |                                      |
| Miscellaneous                 |                                     | 1,525          | 390            |   |                                      |
| Car tags                      |                                     | 2,745          | 1,530          |   |                                      |
| Office expense                |                                     | -              | 2,439          |   |                                      |
| Pictures                      |                                     | 2,542          | -              |   |                                      |
| Annuals                       |                                     | 11,385         | 9,978          |   |                                      |
| School supplies               |                                     | 5,450          | 16,668         |   |                                      |
|                               | <u>79,824</u>                       | <u>60,751</u>  | <u>53,081</u>  | <u>-</u>  | <u>87,494</u>                        |
| Restricted fund               |                                     |                |                |   |                                      |
| Class of 2025                 | -                                   | -              | -              | 2,794   | 2,794                                |
| Class of 2024                 | 5,274                               | 13,700         | 16,180         | 246   | 3,040                                |
| Class of 2023                 | 7,395                               | 6,329          | 10,684         | 4,625   | 7,665                                |
| Class of 2022                 | 3,802                               | 43,822         | 39,959         | (7,665)   | -                                    |
| Applied skills                | 635                                 | 189            | -              | -   | 824                                  |
| Art                           | 1,493                               | 3,130          | 4,487          | -   | 136                                  |
| Athletic fund                 | 12,971                              | 31,025         | 25,961         | -   | 18,035                               |
| Band club                     | 35                                  | -              | -              | -   | 35                                   |
| BEP                           | 5,720                               | 9,596          | 8,818          | -   | 6,498                                |
| Biology                       | -                                   | 20             | -              | -   | 20                                   |
| Book club                     | -                                   | 100            | -              | -   | 100                                  |
| Chess/geometry                | -                                   | 100            | 100            | -   | -                                    |
| Choral club                   | 11,515                              | 6,200          | 5,976          | -   | 11,739                               |
| Christmas with the kids       | 2,501                               | 6,800          | 4,148          | -   | 5,153                                |
|                               | <u>51,341</u>                       | <u>121,011</u> | <u>116,313</u> | <u>-</u>  | <u>56,039</u>                        |
| Total restricted this page    | \$ 51,341                           | \$ 121,011     | \$ 116,313     | \$ -  | \$ 56,039                            |

See accompanying notes to financial statements.

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Greeneville Middle School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis - (Continued)  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br>2021 | Revenues          | Expenditures      | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|------------------------------------|-------------------------------------|-------------------|-------------------|---|--------------------------------------|
| Restricted fund                    |                                     |                   |                   |   |                                      |
| FCA                                | \$ 431                              | \$ 175            | \$ 593            | \$ -  | \$ 13                                |
| Future ready pennant               | -                                   | 500               | 500               | -   | -                                    |
| The greene scene                   | 359                                 | -                 | 28                | -   | 331                                  |
| Laptop incentive                   | 35                                  | -                 | -                 | -   | 35                                   |
| Library club                       | 1,981                               | 6,024             | 5,457             | -   | 2,548                                |
| Motivational journaling            | -                                   | 100               | -                 | -   | 100                                  |
| Natioinal honor society            | -                                   | 400               | 385               | -   | 15                                   |
| PE                                 | 1,046                               | -                 | 636               | -   | 410                                  |
| Protection plan                    | -                                   | 11,310            | 6,362             | -   | 4,948                                |
| Science club                       | 228                                 | 1,211             | 1,000             | -   | 439                                  |
| Student council                    | 3,432                               | -                 | 1,454             | -   | 1,978                                |
| Student needs (Paula's place)      | 3,480                               | -                 | 3,480             | -   | -                                    |
| Student needs                      | 1,074                               | 7                 | -                 | -   | 1,081                                |
| Healthy schools                    | 4,765                               | 1,557             | 292               | -   | 6,030                                |
| We noticed                         | 390                                 | -                 | -                 | -   | 390                                  |
| Teachers lounge fund               | 282                                 | 1,132             | 833               | -   | 581                                  |
|                                    | <u>17,503</u>                       | <u>22,416</u>     | <u>21,020</u>     | <u>-</u>  | <u>18,899</u>                        |
| Total restricted this page         |                                     |                   |                   |   |                                      |
| Total restricted fund              | <u>68,844</u>                       | <u>143,427</u>    | <u>137,333</u>    | <u>-</u>  | <u>74,938</u>                        |
| Total general and restricted funds | <u>\$ 148,668</u>                   | <u>\$ 204,178</u> | <u>\$ 190,414</u> | <u>\$ -</u>                                       | <u>\$ 162,432</u>                    |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
EastView Elementary School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                    | ASSETS                   |                 | LIABILITIES         | FUND BALANCES |          |            | Total Liabilities<br>and Fund<br>Balances |                        |
|------------------------------------|--------------------------|-----------------|---------------------|---------------|----------|------------|---|------------------------|
|                                    | Cash in Bank<br>Checking | Total<br>Assets | Accounts<br>Payable | Restricted    | Assigned | Unassigned |   | Total Fund<br>Balances |
| General fund                       | \$ 14,237                | \$ 14,237       | \$ 400              | \$ -          | \$ -     | \$ 13,837  | \$ 13,837                                 | \$ 14,237              |
| Restricted fund                    |                          |                 |                     |               |          |            |   |                        |
| BEP                                | 1,181                    | 1,181           | -                   | 1,181         | -        | -          | 1,181                                     | 1,181                  |
| Art                                | 35                       | 35              | -                   | -             | 35       | -          | 35  | 35                     |
| Class of 2033                      | 70                       | 70              | -                   | -             | 70       | -          | 70  | 70                     |
| Donations                          | 245                      | 245             | -                   | 245           | -        | -          | 245                                       | 245                    |
| Lander's retirement                | 202                      | 202             | -                   | -             | 202      | -          | 202                                       | 202                    |
| Memorials                          | 312                      | 312             | -                   | 312           | -        | -          | 312                                       | 312                    |
| Memorials                          | 50                       | 50              | -                   | 50            | -        | -          | 50  | 50                     |
| Music                              | 822                      | 822             | -                   | -             | 822      | -          | 822                                       | 822                    |
| Healthy schools                    | 503                      | 503             | -                   | -             | 503      | -          | 503                                       | 503                    |
| Phinney fund                       | 134                      | 134             | -                   | -             | 134      | -          | 134                                       | 134                    |
| School beautification              | 352                      | 352             | -                   | -             | 352      | -          | 352                                       | 352                    |
| Protection plan                    | 60                       | 60              | -                   | -             | 60       | -          | 60  | 60                     |
| Student needs                      | 1,139                    | 1,139           | -                   | -             | 1,139    | -          | 1,139                                     | 1,139                  |
| Wish tree                          | 823                      | 823             | -                   | 823           | -        | -          | 823                                       | 823                    |
| Teachers fund                      | 600                      | 600             | -                   | -             | 600      | -          | 600                                       | 600                    |
| Total restricted funds             | 6,528                    | 6,528           | -                   | 2,611         | 3,917    | -          | 6,528                                     | 6,528                  |
| Total general and restricted funds | \$ 20,765                | \$ 20,765       | \$ 400              | \$ 2,611      | \$ 3,917 | \$ 13,837  | \$ 20,365                                 | \$ 20,765              |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
EastView Elementary School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br>2021 | Revenues         | Expenditures     | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|------------------------------------|-------------------------------------|------------------|------------------|---|--------------------------------------|
| General fund                       |                                     |                  |                  |   |                                      |
| Board of Education                 | \$ -                                | \$ 20,761        | \$ -             | \$ -  | \$ -                                 |
| School supplies                    |                                     | 2,730            | 14,352           |   |                                      |
| School pictures                    |                                     | 3,621            | -                |   |                                      |
| Car tags                           |                                     | 26               | 688              |   |                                      |
| Annuals                            |                                     | 4,316            | 3,949            |   |                                      |
| Donations                          |                                     | 5,298            | -                |   |                                      |
| Equipment                          |                                     | -                | 4,255            |   |                                      |
| Furniture                          |                                     | -                | 830              |   |                                      |
| Field trips                        |                                     | 12,552           | 12,778           |   |                                      |
| Library                            |                                     | 3,338            | 2,701            |   |                                      |
| Lost damaged books                 |                                     | 180              | -                |   |                                      |
| Office expense                     |                                     | -                | 840              |   |                                      |
| Resale                             |                                     | 976              | 1,083            |   |                                      |
| Contracted services                |                                     | -                | 6,398            |   |                                      |
| Maintenance and repairs            |                                     | -                | 113              |   |                                      |
| Miscellaneous                      |                                     | 204              | 29               |   |                                      |
|                                    | <u>7,805</u>                        | <u>54,002</u>    | <u>48,016</u>    | <u>46</u>   | <u>13,837</u>                        |
| Total general fund                 |                                     |                  |                  |   |                                      |
| Restricted fund                    |                                     |                  |                  |   |                                      |
| BEP                                | 1,901                               | 5,200            | 5,920            | -   | 1,181                                |
| Art                                | 35                                  | -                | -                | -   | 35                                   |
| Class of 2029                      | 46                                  | -                | -                | (46)  | -                                    |
| Class of 2033                      | 70                                  | -                | -                | -   | 70                                   |
| Family engagement                  | 36                                  | -                | 36               | -   | -                                    |
| Focus grant                        | -                                   | 904              | 904              | -   | -                                    |
| Donations                          | 315                                 | 3,963            | 4,033            | -   | 245                                  |
| Lander's retirement                | 202                                 | -                | -                | -   | 202                                  |
| Memorials                          | 424                                 | 10               | 122              | -   | 312                                  |
| Memorials                          | 16                                  | 50               | 16               | -   | 50                                   |
| Music                              | 858                                 | 80               | 116              | -   | 822                                  |
| Healthy schools                    | 628                                 | 735              | 860              | -   | 503                                  |
| Phinney fund                       | 134                                 | -                | -                | -   | 134                                  |
| School beautification              | 375                                 | -                | 23               | -   | 352                                  |
| Protection plan                    | -                                   | 3,731            | 3,671            | -   | 60                                   |
| Student needs                      | 1,153                               | -                | 14               | -   | 1,139                                |
| Wish tree                          | 1,879                               | 1,375            | 2,431            | -   | 823                                  |
| Teachers fund                      | 465                                 | 877              | 742              | -   | 600                                  |
|                                    | <u>8,537</u>                        | <u>16,925</u>    | <u>18,888</u>    | <u>(46)</u>                                       | <u>6,528</u>                         |
| Total restricted fund              |                                     |                  |                  |   |                                      |
| Total general and restricted funds | <u>\$ 16,342</u>                    | <u>\$ 70,927</u> | <u>\$ 66,904</u> | <u>\$ -</u>                                       | <u>\$ 20,365</u>                     |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Hal Henard Elementary School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                    | ASSETS                   |                 | LIABILITIES         | FUND BALANCES |          |            | Total Liabilities<br>and Fund<br>Balances |                        |
|------------------------------------|--------------------------|-----------------|---------------------|---------------|----------|------------|---|------------------------|
|                                    | Cash in Bank<br>Checking | Total<br>Assets | Accounts<br>Payable | Restricted    | Assigned | Unassigned |   | Total Fund<br>Balances |
| General fund                       | \$ 51,780                | \$ 51,780       | \$ 433              | \$ -          | \$ 135   | \$ 51,212  | \$ 51,347                                 | \$ 51,780              |
| Restricted fund                    |                          |                 |                     |               |          |            |   |                        |
| Phinney fund                       | 450                      | 450             | -                   | 450           | -        | -          | 450                                       | 450                    |
| Local access                       | 39,337                   | 39,337          | -                   | 39,337        | -        | -          | 39,337                                    | 39,337                 |
| Art                                | 295                      | 295             | -                   | 295           | -        | -          | 295                                       | 295                    |
| BEP                                | 5,555                    | 5,555           | -                   | 5,555         | -        | -          | 5,555                                     | 5,555                  |
| CDC                                | 2                        | 2               | -                   | 2             | -        | -          | 2   | 2                      |
| Donations                          | 7,429                    | 7,429           | -                   | 7,429         | -        | -          | 7,429                                     | 7,429                  |
| Donation - field trip              | 342                      | 342             | -                   | 342           | -        | -          | 342                                       | 342                    |
| Focus grant                        | 2                        | 2               | -                   | 2             | -        | -          | 2   | 2                      |
| Library                            | 296                      | 296             | -                   | -             | 296      | -          | 296                                       | 296                    |
| Operation Christmas                | 23                       | 23              | -                   | 23            | -        | -          | 23  | 23                     |
| Student needs                      | 1,435                    | 1,435           | -                   | 1,435         | -        | -          | 1,435                                     | 1,435                  |
| Healthy schools                    | 854                      | 854             | -                   | -             | 854      | -          | 854                                       | 854                    |
| Protection plan                    | 150                      | 150             | -                   | -             | 150      | -          | 150                                       | 150                    |
| Seed grant                         | 5                        | 5               | -                   | 5             | -        | -          | 5   | 5                      |
| Teacher fund                       | 397                      | 397             | -                   | -             | 397      | -          | 397                                       | 397                    |
| Total restricted funds             | 56,572                   | 56,572          | -                   | 54,875        | 1,697    | -          | 56,572                                    | 56,572                 |
| Total general and restricted funds | \$ 108,352               | \$ 108,352      | \$ 433              | \$ 54,875     | \$ 1,832 | \$ 51,212  | \$ 107,919                                | \$ 108,352             |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Hal Henard Elementary School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br><u>2021</u> | Revenues         | Expenditures     | Other<br>Financing<br>Sources (uses)<br><u>Transfers</u> | Fund<br>Balances<br>June 30,<br><u>2022</u> |
|------------------------------------|--|------------------|------------------|--|---|
| General fund                       |  |                  |                  |  |   |
| Board of Education                 | \$ -                                       | \$ 24,116        | \$ -             | \$ -   | \$ -  |
| Car tags                           |  | 775              | 775              |  |   |
| Contracted services                |  | -                | 11,201           |  |   |
| Donations                          |  | 34               | -                |  |   |
| Field trips                        |  | 7,605            | 7,543            |  |   |
| Furniture                          |  | -                | 1,342            |  |   |
| Instruction                        |  | -                | 9,313            |  |   |
| Library                            |  | 4,495            | 5,303            |  |   |
| Maintenance                        |  | -                | 433              |  |   |
| Miscellaneous                      |  | 781              | -                |  |   |
| Office                             |  | -                | 2,125            |  |   |
| School pictures                    |  | 3,288            | -                |  |   |
| Annuals                            |  | 2,865            | 2,326            |  |   |
| School supplies                    |  | 2,570            | -                |  |   |
|                                    | <u>45,179</u>                              | <u>46,529</u>    | <u>40,361</u>    | <u>-</u>   | <u>51,347</u>                               |
| Restricted fund                    |  |                  |                  |  |   |
| Phinney fund                       | 450  | -                | -                | -  | 450   |
| Local access                       | 39,802                                     | -                | 465              | -  | 39,337                                      |
| Art                                | 295  | -                | -                | -  | 295   |
| BEP                                | 6,663                                      | 5,975            | 7,083            | -  | 5,555                                       |
| CDC                                | 2  | -                | -                | -  | 2   |
| Donations                          | 7,965                                      | 1,291            | 1,827            | -  | 7,429                                       |
| Donation - field trip              | 342  | -                | -                | -  | 342   |
| Focus grant                        | 2  | -                | -                | -  | 2   |
| Library                            | 1,850                                      | 149              | 1,703            | -  | 296   |
| Operation Christmas                | -  | 1,212            | 1,189            | -  | 23  |
| Student needs                      | 1,566                                      | -                | 131              | -  | 1,435                                       |
| Healthy schools                    | 711  | 775              | 632              | -  | 854   |
| Protection plan                    | 30   | 3,615            | 3,495            | -  | 150   |
| Seed grant                         | 225  | -                | 220              | -  | 5   |
| Stem grant                         | -  | 5,000            | 5,000            | -  | -   |
| Teacher fund                       | 15   | 626              | 244              | -  | 397   |
|                                    | <u>59,918</u>                              | <u>18,643</u>    | <u>21,989</u>    | <u>-</u>   | <u>56,572</u>                               |
| Total general and restricted funds | <u>\$ 105,097</u>                          | <u>\$ 65,172</u> | <u>\$ 62,350</u> | <u>\$ -</u>  | <u>\$ 107,919</u>                           |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Highland Elementary School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                    | ASSETS                   | LIABILITIES         | FUND BALANCES |          |            |                        | Total Liabilities<br>and Fund<br>Balances |
|------------------------------------|--------------------------|---------------------|---------------|----------|------------|------------------------|---|
|                                    | Cash in Bank<br>Checking | Accounts<br>Payable | Restricted    | Assigned | Unassigned | Total Fund<br>Balances |   |
| General fund                       | \$ 34,098                | \$ 269              | \$ -          | \$ 4,554 | \$ 29,275  | \$ 33,829              | \$ 34,098                                 |
| Restricted fund                    |                          |                     |               |          |            |                        |   |
| BEP                                | 4,421                    | -                   | 4,421         | -        | -          | 4,421                  | 4,421                                     |
| Art/music                          | 156                      | -                   | 156           | -        | -          | 156                    | 156                                       |
| Donation - Walmart                 | 430                      | -                   | 430           | -        | -          | 430                    | 430                                       |
| Donation - field trip              | 28                       | -                   | 28            | -        | -          | 28                     | 28  |
| Donations                          | 201                      | -                   | 201           | -        | -          | 201                    | 201                                       |
| EII/ESL                            | 267                      | -                   | 267           | -        | -          | 267                    | 267                                       |
| Focus grant                        | 19                       | -                   | 19            | -        | -          | 19                     | 19  |
| 5th grade service project          | 5                        | -                   | -             | 5        | -          | 5                      | 5   |
| Gardening                          | 116                      | -                   | -             | 116      | -          | 116                    | 116                                       |
| Memorials                          | 253                      | -                   | 253           | -        | -          | 253                    | 253                                       |
| Healthy schools                    | 281                      | -                   | -             | 281      | -          | 281                    | 281                                       |
| Protection plan                    | 480                      | -                   | -             | 480      | -          | 480                    | 480                                       |
| Reserve - P.E.                     | 9                        | -                   | -             | 9        | -          | 9                      | 9   |
| Seed grant                         | 581                      | -                   | 581           | -        | -          | 581                    | 581                                       |
| Student needs                      | 65                       | -                   | -             | 65       | -          | 65                     | 65  |
| Teachers fund                      | 311                      | -                   | -             | 311      | -          | 311                    | 311                                       |
| Phinney fund                       | 283                      | -                   | -             | 283      | -          | 283                    | 283                                       |
| Total restricted fund              | 7,906                    | -                   | 6,356         | 1,550    | -          | 7,906                  | 7,906                                     |
| Total general and restricted funds | \$ 42,004                | \$ 269              | \$ 6,356      | \$ 6,104 | \$ 29,275  | \$ 41,735              | \$ 42,004                                 |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Highland Elementary School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br>2021 | Revenues         | Expenditures     | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|------------------------------------|-------------------------------------|------------------|------------------|---|--------------------------------------|
| General fund                       |                                     |                  |                  |   |                                      |
| Board of Education allocation      | \$ -                                | \$ 17,966        | \$ -             | \$ -  | \$ -                                 |
| School supplies                    |                                     | 660              | 11,356           | -   |                                      |
| School pictures                    |                                     | 471              | -                | -   |                                      |
| Donations                          |                                     | 208              | -                | -   |                                      |
| Field trips                        |                                     | 1,982            | 2,433            | -   |                                      |
| Furniture                          |                                     | -                | 6,923            | -   |                                      |
| Leader in me                       |                                     | -                | 687              | -   |                                      |
| Library                            |                                     | 20               | -                | -   |                                      |
| Office supplies                    |                                     | -                | 685              | -   |                                      |
| Contracted services                |                                     | -                | 5,694            | -   |                                      |
| Total general fund                 | <u>40,300</u>                       | <u>21,307</u>    | <u>27,778</u>    | <u>-</u>  | <u>33,829</u>                        |
| Restricted fund                    |                                     |                  |                  |   |                                      |
| BEP                                | 2,868                               | 3,000            | 1,447            | -   | 4,421                                |
| Art/music                          | -                                   | 435              | 279              | -   | 156                                  |
| Donation - Walmart                 | 958                                 | -                | 528              | -   | 430                                  |
| Donation - field trip              | 28                                  | -                | -                | -   | 28                                   |
| Donations                          | 201                                 | 102              | 102              | -   | 201                                  |
| EII/ESL                            | 267                                 | -                | -                | -   | 267                                  |
| Focus grant                        | 19                                  | -                | -                | -   | 19                                   |
| 5th grade service project          | 130                                 | -                | 125              | -   | 5                                    |
| Gardening                          | 116                                 | -                | -                | -   | 116                                  |
| Memorials                          | 253                                 | -                | -                | -   | 253                                  |
| Healthy schools                    | 77                                  | 325              | 121              | -   | 281                                  |
| Protection plan                    | -                                   | 990              | 510              | -   | 480                                  |
| Reserve - P.E.                     | 9                                   | -                | -                | -   | 9                                    |
| Seed grant                         | 981                                 | -                | 400              | -   | 581                                  |
| Student needs                      | 65                                  | -                | -                | -   | 65                                   |
| Teachers fund                      | 300                                 | 211              | 200              | -   | 311                                  |
| Phinney fund                       | 283                                 | -                | -                | -   | 283                                  |
| Total restricted fund              | <u>6,555</u>                        | <u>5,063</u>     | <u>3,712</u>     | <u>-</u>  | <u>7,906</u>                         |
| Total general and restricted funds | <u>\$ 46,855</u>                    | <u>\$ 26,370</u> | <u>\$ 31,490</u> | <u>\$ -</u>                                       | <u>\$ 41,735</u>                     |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Tusculum View Elementary School  
Balance Sheet - Regulatory Basis  
June 30, 2022

|                                    | ASSETS                   |                        |                 | LIABILITIES         | FUND BALANCES |          |            | Total Liabilities<br>and Fund<br>Balances |                        |
|------------------------------------|--------------------------|------------------------|-----------------|---------------------|---------------|----------|------------|---|------------------------|
|                                    | Cash in Bank<br>Checking | Accounts<br>Receivable | Total<br>Assets | Accounts<br>Payable | Restricted    | Assigned | Unassigned |   | Total Fund<br>Balances |
| General fund                       | \$ 38,628                | \$ -                   | \$ 38,628       | \$ 490              | \$ -          | \$ -     | \$ 38,138  | \$ 38,138                                 | \$ 38,628              |
| Restricted fund                    |                          |                        |                 |                     |               |          |            |   |                        |
| BEP                                | 2,773                    | -                      | 2,773           | -                   | 2,773         | -        | -          | 2,773                                     | 2,773                  |
| Art                                | 259                      | -                      | 259             | -                   | -             | 259      | -          | 259                                       | 259                    |
| Chorus                             | 89                       | -                      | 89              | -                   | -             | 89       | -          | 89  | 89                     |
| Donations                          | 1,086                    | -                      | 1,086           | -                   | 1,086         | -        | -          | 1,086                                     | 1,086                  |
| Focus grant                        | (68)                     | 68                     | -               | -                   | -             | -        | -          | -   | -                      |
| Memorial                           | 131                      | -                      | 131             | -                   | 131           | -        | -          | 131                                       | 131                    |
| Library - lost/damaged             | 98                       | -                      | 98              | -                   | -             | 98       | -          | 98  | 98                     |
| Bookfair                           | 444                      | -                      | 444             | -                   | -             | 444      | -          | 444                                       | 444                    |
| Library                            | 1,073                    | -                      | 1,073           | -                   | -             | 1,073    | -          | 1,073                                     | 1,073                  |
| Healthy schools                    | 1,858                    | -                      | 1,858           | -                   | -             | 1,858    | -          | 1,858                                     | 1,858                  |
| Protection plan                    | 60                       | -                      | 60              | -                   | -             | 60       | -          | 60  | 60                     |
| Seed grant                         | 435                      | -                      | 435             | -                   | 435           | -        | -          | 435                                       | 435                    |
| Student needs                      | 1,873                    | -                      | 1,873           | -                   | -             | 1,873    | -          | 1,873                                     | 1,873                  |
| Tiger time                         | 941                      | -                      | 941             | -                   | -             | 941      | -          | 941                                       | 941                    |
| Teacher fund                       | 740                      | -                      | 740             | -                   | -             | 740      | -          | 740                                       | 740                    |
| Total restricted fund              | 11,792                   | 68                     | 11,860          | -                   | 4,425         | 7,435    | -          | 11,860                                    | 11,860                 |
| Total general and restricted funds | \$ 50,420                | \$ 68                  | \$ 50,488       | \$ 490              | \$ 4,425      | \$ 7,435 | \$ 38,138  | \$ 49,998                                 | \$ 50,488              |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
Tusculum View Elementary School  
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis  
Year Ended June 30, 2022

|                                    | Fund<br>Balances<br>July 1,<br>2021 | Revenues          | Expenditures     | Other<br>Financing<br>Sources (uses)<br>Transfers | Fund<br>Balances<br>June 30,<br>2022 |
|------------------------------------|-------------------------------------|-------------------|------------------|---|--------------------------------------|
| General fund                       |                                     |                   |                  |   |                                      |
| Board of Education                 | \$ -                                | \$ 24,682         | \$ -             | \$ -  | \$ -                                 |
| Car tags                           |                                     | 1,161             | -                | -   |                                      |
| Contracted services                |                                     | -                 | 7,405            | -   |                                      |
| Donations                          |                                     | 1,497             | -                | -   |                                      |
| Equipment                          |                                     | -                 | 1,349            | -   |                                      |
| Field trips                        |                                     | 12,559            | 11,986           | -   |                                      |
| GSIA                               |                                     | 2,500             | -                | -   |                                      |
| Miscellaneous                      |                                     | 1,018             | 10               | -   |                                      |
| Instructional                      |                                     | -                 | 22,000           | -   |                                      |
| Office expenses                    |                                     | -                 | 1,421            | -   |                                      |
| Maintenance                        |                                     | -                 | 112              | -   |                                      |
| Pictures                           |                                     | 3,801             | -                | -   |                                      |
| School store                       |                                     | 2,024             | 2,842            | -   |                                      |
| Annuals                            |                                     | 3,600             | 2,499            | -   |                                      |
| School fees                        |                                     | 4,126             | -                | -   |                                      |
|                                    | <u>30,794</u>                       | <u>56,968</u>     | <u>49,624</u>    | <u>-</u>  | <u>38,138</u>                        |
| Restricted fund                    |                                     |                   |                  |   |                                      |
| BEP                                | 5,851                               | 6,317             | 9,395            | -   | 2,773                                |
| Art                                | 196                                 | 385               | 322              | -   | 259                                  |
| Chorus                             | 135                                 | -                 | 46               | -   | 89                                   |
| Donations                          | 1,086                               | 1,627             | 1,627            | -   | 1,086                                |
| Focus grant                        | -                                   | 414               | 414              | -   | -                                    |
| GSIA                               | -                                   | 18,360            | 18,360           | -   | -                                    |
| Memorial                           | 13                                  | 195               | 77               | -   | 131                                  |
| Library - lost/damaged             | 173                                 | 143               | 218              | -   | 98                                   |
| Bookfair                           | 115                                 | 6,878             | 6,549            | -   | 444                                  |
| Library                            | 559                                 | 1,802             | 1,288            | -   | 1,073                                |
| Healthy schools                    | 1,110                               | 955               | 207              | -   | 1,858                                |
| Protection plan                    | -                                   | 5,732             | 5,672            | -   | 60                                   |
| Seed grant                         | 435                                 | -                 | -                | -   | 435                                  |
| Student needs                      | 1,890                               | -                 | 17               | -   | 1,873                                |
| Tiger time                         | 956                                 | -                 | 15               | -   | 941                                  |
| Teacher fund                       | 853                                 | 1,167             | 1,280            | -   | 740                                  |
|                                    | <u>13,372</u>                       | <u>43,975</u>     | <u>45,487</u>    | <u>-</u>  | <u>11,860</u>                        |
| Total general and restricted funds | <u>\$ 44,166</u>                    | <u>\$ 100,943</u> | <u>\$ 95,111</u> | <u>\$ -</u>                                       | <u>\$ 49,998</u>                     |

SUPPLEMENTARY SCHEDULE AND OTHER INFORMATION

TOWN OF GREENEVILLE, TENNESSEE  
 BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
 Schedule of Salary Supplements  
 Year Ended June 30, 2022

| Employee                         | Amount           | Source of funds | Proper Withholding | Approved by Board |
|----------------------------------|------------------|-----------------|--------------------|-------------------|
| <u>Greeneville High School</u>   |                  |                 |                    |                   |
| Bentley, Kenneth                 | \$ 1,061         | Athletic        | Yes                | Yes               |
| Blalock, Larry                   | 705              | Athletic        | Yes                | Yes               |
| Collins, Andrew                  | 117              | Athletic        | Yes                | Yes               |
| Everhart, Bryan                  | 327              | Athletic        | Yes                | Yes               |
| Franklin, Erin                   | 538              | Athletic        | Yes                | Yes               |
| Goltra, Kevin                    | 361              |                 |                    |                   |
| Graham, Jerry                    | 177              | Athletic        | Yes                | Yes               |
| Guinn, Cody                      | 108              |                 |                    |                   |
| Hale, Nathan                     | 88               | Athletic        | Yes                | Yes               |
| Huff, Donita                     | 53               |                 |                    |                   |
| Jones, Abigail                   | 1,096            | Athletic        | Yes                | Yes               |
| Jones, Rustin                    | 354              | Athletic        | Yes                | Yes               |
| Kennedy, Bart                    | 135              |                 |                    |                   |
| Million, David                   | 108              |                 |                    |                   |
| Montgomery, Antoinette           | 61               |                 |                    |                   |
| Oakes, Crystal                   | 586              | Athletic        | Yes                | Yes               |
| Painter, Johnny                  | 2,312            | Athletic        | Yes                | Yes               |
| Restivo, Jenna                   | 27               | Athletic        | Yes                | Yes               |
| Richardson, Donna                | 1,135            | Athletic        | Yes                | Yes               |
| Shelton, Beverly                 | 1,843            | Athletic        | Yes                | Yes               |
| Shelton, Kimberly                | 714              |                 |                    |                   |
| Shelton, Randy                   | 29               | Athletic        | Yes                | Yes               |
| Spradlen, Edwin                  | 147              | Athletic        | Yes                | Yes               |
| Streeter, Page                   | 98               |                 |                    |                   |
| Tipton, Richard                  | 767              | Athletic        | Yes                | Yes               |
| Werner, Kara                     | 321              | Athletic        | Yes                | Yes               |
| Wright, Phillip                  | 200              | Athletic        | Yes                | Yes               |
| Total                            | <u>\$ 13,468</u> |                 |                    |                   |
| <u>Greeneville Middle School</u> |                  |                 |                    |                   |
| Barkley, Haley                   | \$ 20            | Athletic        | Yes                | Yes               |
| Broome, Camille                  | 40               | Athletic        | Yes                | Yes               |
| Candelaria, Abel                 | 61               | Athletic        | Yes                | Yes               |
| Dean, Emily                      | 21               | Athletic        | Yes                | Yes               |
| Fox, Allison                     | 20               | Athletic        | Yes                | Yes               |
| Hansard, Wendy                   | 41               | Athletic        | Yes                | Yes               |
| Heinz, Donna                     | 20               | Athletic        | Yes                | Yes               |
| Herrell, Jasmyn                  | 20               | Athletic        | Yes                | Yes               |
| Huff, Donita                     | 101              | Athletic        | Yes                | Yes               |
| Kennedy, Sandra                  | 21               | Athletic        | Yes                | Yes               |
| Lenker, Laura                    | 20               | Athletic        | Yes                | Yes               |
| Mannis, Trevor                   | 41               | Athletic        | Yes                | Yes               |
| Shelton-Monroe, Cindy            | 41               | Athletic        | Yes                | Yes               |
| Standridge, Alexandria           | 20               | Athletic        | Yes                | Yes               |
| Tarwater, Alex                   | 82               | Athletic        | Yes                | Yes               |
| Young, Janis                     | 21               | Athletic        | Yes                | Yes               |
| Total                            | <u>\$ 590</u>    |                 |                    |                   |
| <u>East View</u>                 |                  |                 |                    |                   |
| Ottinger, Lisa                   | \$ 675           | Yearbook        | Yes                | Yes               |
| Total                            | <u>\$ 675</u>    |                 |                    |                   |

## COMPLIANCE AND INTERNAL CONTROL

Independent Auditors' Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards*

Members of the Board of Education,  
Town of Greeneville, Tennessee  
Greenville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Town of Greeneville, Tennessee, Board of Education - Internal School Funds ("School Funds"), which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2022, and the related combined and individual school statements of revenue, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements. We have also audited the individual school balance sheets - regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances - regulatory basis presented as supplementary information, as defined by the *Government Accounting Standards Board*, in the accompanying individual school financial statements as of and the for year ended June 30, 2022. We have issued our report thereon dated October 24, 2022. Our report on the School Funds' financial statements was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting principles prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School Funds' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the School Funds' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies as item: 2022-001 and 2022-002.

### **Report Compliance and Other Matters**

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

### **School Funds' Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Funds' responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rodger Mess & Co, PLLC

Greeneville, Tennessee  
October 24, 2022



TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Schedule of Prior Year Findings  
Year Ended June 30, 2022

| <u>Prior Year Finding Number</u> | <u>Finding Title</u>                                  | <u>Status/<br/>Current Year<br/>Finding Number</u> |
|----------------------------------|---|--|
| 2021-001                         | Segregation of Duties<br>(original finding #2016-001) | Repeated<br>2022-001                               |

TOWN OF GREENEVILLE, TENNESSEE  
BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS REGULATORY BASIS  
Schedule of Findings and Responses  
Year Ended June 30, 2022

FINDINGS - Financial Statement Audit

**2022-001 - Segregation of Duties (Repeated from prior year)**

**Criteria:** The Tennessee Internal School Uniform Accounting Manual Section 4, Title 2, Internal Control.

**Condition:** Due to small accounting staff, there is a lack of segregation of duties with authorization, recording and custody.

**Effect:** The effect of this issue causes the schools to not be in compliance with the internal control procedures as prescribed by the Manual.

**Recommendation:** Management should continue to review the accounting functions to determine which functions can be feasibly segregated based on the personnel available.

**Management Response:** Each school has established procedures to segregate duties as best as possible. Greeneville City Schools has only one employee maintaining the financial records at each school and due to financial constraints, does not have the ability to add additional personnel at this time.

**2022-002 - Verification of items received**

**Criteria:** The Tennessee Internal School Uniform Accounting Manual Section 5, Title 3, Purchasing “Receiving reports and/or delivery reports should be signed and dated by a designated individual to indicate that the items listed on the invoice were received and accepted. If receiving reports and/or delivery reports are not used, the invoice should be signed and dated by the designated individual who received and accepted the items.”

**Condition:** Invoices, receipts, and other supporting documentation is not retained to verify items purchased were actually received.

**Effect:** The effect of this issue causes the schools to not be in compliance with the internal control procedures as prescribed by the Manual.

**Recommendation:** Receiving reports and/or delivery reports should be signed and dated when items are received or the invoice should be signed and dated that the items have been received before payment is made.

**Management Response:** Management concurs and has established procedures to comply with the Tennessee Internal School Manual.

TOWN OF GREENEVILLE, TENNESSEE  
 BOARD OF EDUCATION - INTERNAL SCHOOL FUNDS  
 Matrix of Findings By School  
 Year Ended June 30, 2022

2022-001 Segregation of duties  
 2022-002 Items not marked received

| EV | GHS | GMS | HH | HE | TV |
|----|-----|-----|----|----|----|
| X  | X   | X   | X  | X  | X  |
|    |     |     | X  |    |    |

EV - EastView Elementary School  
 GHS - Greeneville High School  
 GMS - Greeneville Middle School  
 HH - Hal Henard Elementary School  
 HE - Highland Elementary School  
 TV - Tusculum View Elementary School



**Steve Starnes, Ed. S.**  
*Director of Schools*  
**Suzanne C. Bryant, Ed. D.**  
*Assistant Director for Instruction*  
**Beverly W. Miller, MBA**  
*Assistant Director for Administration*

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We reviewed the school financial statements, audit findings, and recommendations with management to provide an opportunity for their response. Management's corrective action plans for all financial statement findings are presented below:

#### **2022-001 - Segregation of Duties**

Response and Corrective Action Plan prepared by: Greenville City School Principals

Person responsible for implementing the corrective action: Greenville City School Principals

Anticipated completion date of corrective action: Continuing

Repeat finding: Yes

Reason why corrective action was not taken in prior year: Lack of staff

Planned corrective action:

Each school has established procedures to segregate duties as best as possible. Greeneville City Schools has only one employee maintaining the financial records at each school, and, due to financial constraints, does not have the ability to add additional personnel at this time.

#### **2022-002 - Verification of Items Received**

Response and Corrective Action Plan prepared by: Janet Ricker, Principal of Hal Henard Elementary

Person responsible for implementing the corrective action: Janet Ricker, Principal of Hal Henard Elementary

Anticipated completion date of corrective action: Immediate

Repeat finding: No

Reason why corrective action was not taken in prior year: N/A

#### **Planned corrective action:**

Management will communicate to all faculty that the receiving report/delivery receipt needs to be clearly marked for the items received and that the bookkeeper will closely examine the invoice and the receiving report/delivery receipt to ensure that all items have been received that the school was charged for before money is disbursed.

Respectfully submitted,

Ellen Lipe, CPA

Chief Financial Officer Town of Greeneville, Tennessee Board of Education

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***Learning Without Limits***

Kathryn W. Leonard Administrative Office  
129 W. Depot Street • Greeneville, TN 37743  
423.787.8000 • <http://www.gcschools.net>

# Greeneville City Schools

## General Purpose Financial Report

### For the Month of January 2023

| Account #                  | Description                              | Month-to-Date          | Year-to-Date            | Total Budget            | YTD % of Total Budget |
|----------------------------|--|------------------------|-------------------------|-------------------------|-----------------------|
| <b><u>REVENUE</u></b>      |  |                        |                         |                         |                       |
| 34760                      | Assigned for Instruction                 | \$ -                   | \$ -                    | 182,225.00              | 0.0%                  |
| 34765                      | Assigned for Support Services            | \$ -                   | \$ -                    | 2,292.00                | 0.0%                  |
| 34785                      | Assigned for Capital Projects            | \$ -                   | \$ -                    | 242,353.00              | 0.0%                  |
| 34790                      | Assigned for Other Purposes              | \$ -                   | \$ -                    | 111,875.00              | 0.0%                  |
| 40000                      | Local Taxes                              | \$ 1,121,871.75        | \$ 3,710,393.84         | 8,098,424.00            | 45.8%                 |
| 41000                      | Marriage Licenses                        | \$ 79.70               | \$ 585.37               | 1,090.00                | 53.7%                 |
| 43511                      | Tuition                                  | \$ 50,136.72           | \$ 498,881.20           | 671,925.00              | 74.2% (1)             |
| 43570                      | Receipts from Individual Schools         | \$ 36,692.08           | \$ 86,938.48            | 115,100.00              | 75.5%                 |
| 44000                      | Other Local Revenue                      | \$ 11,405.32           | \$ 166,103.41           | 230,261.00              | 72.1%                 |
| 46000                      | State Education Funds                    | \$ 1,712,758.56        | \$ 10,003,077.85        | 16,912,905.00           | 59.1%                 |
| 47100                      | Federal Through State Grants             | \$ 43,785.00           | \$ 43,785.00            | 50,000.00               | 87.6%                 |
| 47600                      | Direct Federal Funds (ROTC)              | \$ 5,141.78            | \$ 27,028.14            | 53,565.00               | 50.5%                 |
| 49000                      | Operating Transfers & Insurance Recovery | \$ 611,684.45          | \$ 2,957,954.50         | 6,060,396.00            | 48.8%                 |
|                            | <b>Total Revenues</b>                    | <b>\$ 3,593,555.36</b> | <b>\$ 17,494,747.79</b> | <b>\$ 32,732,411.00</b> | <b>53.4%</b>          |
| <b><u>EXPENDITURES</u></b> |  |                        |                         |                         |                       |
|                            |  | <b>MTD</b>             | <b>YTD</b>              |                         |                       |
| 71100                      | Regular Instruction                      | \$ 1,245,813.34        | \$ 8,131,315.01         | \$ 15,754,156.00        | 51.6%                 |
| 71150                      | Alternative Instruction                  | 3,886.12               | 58,387.45               | 121,298.00              | 48.1%                 |
| 71200                      | Special Education                        | 181,832.95             | 977,165.69              | 2,061,366.00            | 47.4%                 |
| 71300                      | Vocational Education                     | 14,502.62              | 88,905.56               | 181,407.00              | 49.0%                 |
| 71400                      | Student Body                             | -                      | 120.00                  | 1,900.00                | 6.3%                  |
| 72110                      | Attendance                               | 6,563.28               | 42,769.17               | 82,552.00               | 51.8%                 |
| 72120                      | Health Services                          | 29,896.49              | 229,446.46              | 407,376.00              | 56.3%                 |
| 72130                      | Other Student Support                    | 100,677.20             | 635,141.07              | 1,288,797.00            | 49.3%                 |
| 72210                      | Regular Instruction Support              | 109,619.95             | 778,816.07              | 1,478,720.00            | 52.7%                 |
| 72220                      | Special Education Support                | 26,012.42              | 175,578.61              | 314,495.00              | 55.8%                 |
| 72230                      | Vocational Education Support             | -                      | -                       | 2,400.00                | 0.0%                  |
| 72250                      | Technology                               | 56,812.97              | 521,140.36              | 1,028,529.00            | 50.7%                 |
| 72310                      | Board of Education                       | 85,898.98              | 646,683.80              | 880,759.00              | 73.4% (2)             |
| 72320                      | Office of Director                       | 43,878.02              | 234,037.69              | 391,935.00              | 59.7%                 |
| 72410                      | Office of Principal                      | 143,208.88             | 958,986.53              | 1,684,911.00            | 56.9%                 |
| 72510                      | Fiscal Services                          | 28,085.67              | 199,425.42              | 341,883.00              | 58.3%                 |
| 72520                      | Human Resources                          | 22,001.89              | 180,875.11              | 315,098.00              | 57.4%                 |
| 72610                      | Operation of Plant                       | 183,852.04             | 1,268,762.51            | 2,124,201.00            | 59.7% (3)             |
| 72620                      | Maintenance of Plant                     | 82,378.81              | 674,744.19              | 991,155.00              | 68.1% (3)             |
| 72710                      | Transportation                           | 182,962.07             | 604,914.54              | 1,173,015.00            | 51.6%                 |
| 73100                      | School Nutrition                         | 2,345.57               | 5,820.74                | -                       | N/A                   |
| 73300                      | Community Services                       | 3,138.65               | 15,255.45               | 15,000.00               | 101.7% (4)            |
| 73400                      | Early Childhood Education                | 43,337.83              | 270,898.49              | 557,495.00              | 48.6%                 |
| 76100                      | Capital Outlay                           | 675.00                 | 10,800.00               | 742,353.00              | 1.5%                  |
| 81300                      | Education Debt Service                   | -                      | -                       | 328,700.00              | 0.0%                  |
| 99100                      | Operating Transfers                      | 19,292.30              | 226,573.80              | 462,910.00              | 48.9%                 |
|                            | <b>Total Expenditures</b>                | <b>\$ 2,616,673.05</b> | <b>\$ 16,936,563.72</b> | <b>\$ 32,732,411.00</b> | <b>51.7%</b>          |
|                            | <b>Net Revenue (Expense)</b>             | <b>\$ 976,882.31</b>   | <b>\$ 558,184.07</b>    |                         |                       |

## Explanation of Footnotes

(1) Tuition Count as of 2/14/23 is 596 students.

(2) 2022-2023 Liability and Workers' Compensation Insurance Payments Reflected

(3) Reflects Open Purchase Orders for Routine Maintenance & Operations Expenditures

(4) Donations to be Budgeted in General Purpose Budget Amendment #2

(5) Encumbrances Total \$1,409,954

# Greeneville City Schools

## Federal Projects Financial Report

### For the Month of January 2023

| <u>REVENUE</u>                             | <u>Month-to-Date</u> | <u>Year-to-Date</u>  | <u>Total Budget</u>    | <u>YTD % of Total Budget</u> |
|--|----------------------|----------------------|------------------------|------------------------------|
| Consolidated Administration                | \$ 52,015.55         | \$ 52,015.55         | \$ 109,580.00          | 47.5%                        |
| Title I-A                                  | \$ -                 | \$ 168,602.81        | 658,832.00             | 25.6%                        |
| Title I-A Neglected                        | \$ -                 | \$ -                 | 80,444.00              | 0.0%                         |
| Title II-A                                 | \$ -                 | \$ -                 | 123,351.00             | 0.0%                         |
| Title III                                  | \$ -                 | \$ 5,221.27          | 53,010.00              | 9.8%                         |
| Title IV                                   | \$ -                 | \$ -                 | 53,761.00              | 0.0%                         |
| 21st Century Learning                      | \$ -                 | \$ -                 | 346,686.00             | 0.0%                         |
| Title V                                    | \$ -                 | \$ -                 | 89,846.00              | 0.0%                         |
| IDEA Part B                                | \$ -                 | \$ -                 | 888,572.00             | 0.0%                         |
| IDEA Pre-School                            | \$ 4,376.95          | \$ 4,376.95          | 13,343.00              | 32.8%                        |
| ESSER 2.0**                                | \$ -                 | \$ 189,316.79        | 578,890.00             | 32.7%                        |
| ESSER 3.0**                                | \$ 375,824.09        | \$ 375,824.09        | 2,953,947.00           | 12.7%                        |
| Fiscal Pre-Monitoring Supports Grant**     | \$ -                 | \$ -                 | 37,467.00              | 0.0%                         |
| Epidemiology & Laboratory Capacity Grant** | \$ -                 | \$ -                 | 475,651.00             | 0.0%                         |
| Resiliant School Communities Grant**       | \$ -                 | \$ -                 | 163,062.00             | 0.0%                         |
| Governors Civics Grant**                   | \$ -                 | \$ -                 | 544.00                 | 0.0%                         |
| ARP Homeless**                             | \$ -                 | \$ -                 | 20,965.00              | 0.0%                         |
| Math Implementation Supports Grant**       | \$ -                 | \$ -                 | 71,250.00              | 0.0%                         |
| ARP Idea**                                 | \$ -                 | \$ -                 | 119,890.00             | 0.0%                         |
| Literacy Training Stipend Grant            | \$ -                 | \$ 33,000.00         | 33,000.00              | 100.0%                       |
| <b>Total Revenues</b>                      | <b>\$ 432,216.59</b> | <b>\$ 828,357.46</b> | <b>\$ 6,872,091.00</b> | <b>12.1%</b>                 |

| <u>EXPENDITURES</u>                    | <u>MTD</u>           | <u>YTD</u>               | <u>Total Budget</u>    | <u>YTD % of Total Budget</u> |
|--|----------------------|--------------------------|------------------------|------------------------------|
| Consolidated Administration            | \$ 9,020.24          | \$ 61,035.79             | \$ 109,580.00          | 55.7%                        |
| Title I-A                              | 31,111.63            | 282,103.85               | 658,832.00             | 42.8%                        |
| Title I-A Neglected                    | 7,720.98             | 40,623.14                | 80,444.00              | 50.5%                        |
| Title II-A                             | 6,364.07             | 41,703.87                | 123,351.00             | 33.8%                        |
| Title III                              | 81.20                | 7,820.32                 | 53,010.00              | 14.8%                        |
| Title IV                               | 3,408.33             | 20,931.58                | 53,761.00              | 38.9%                        |
| 21st Century Grant                     | 9,213.94             | 100,691.99               | 346,686.00             | 29.0%                        |
| Title V                                | 5,380.88             | 50,071.26                | 89,846.00              | 55.7%                        |
| ARP Homeless**                         | 186.45               | 5,264.09                 | 20,965.00              | 25.1%                        |
| IDEA Part B                            | 57,460.86            | 352,887.64               | 888,572.00             | 39.7%                        |
| IDEA Pre-School                        | 1,186.45             | 5,563.40                 | 13,343.00              | 41.7%                        |
| ESSER 2.0 **                           | 35,731.47            | 266,841.06               | 578,890.00             | 46.1%                        |
| ESSER 3.0 **                           | 69,947.75            | 453,842.29               | 2,953,947.00           | 15.4%                        |
| Fiscal Pre-Monitoring Supports Grant** | -                    | -                        | 37,467.00              | 0.0%                         |
| Epidemiology & Laboratory Capacity **  | 35,471.61            | 286,366.35               | 475,651.00             | 60.2%                        |
| Resiliant School Communities Grant**   | 7,237.00             | 7,237.00                 | 163,062.00             | 4.4%                         |
| Governors Civics Grant**               | -                    | -                        | 544.00                 | 0.0%                         |
| Math Implementation Supports Grant**   | -                    | -                        | 71,250.00              | 0.0%                         |
| ARP IDEA **                            | 4,665.86             | 33,717.57                | 119,890.00             | 28.1%                        |
| Literacy Training Stipend Grant        | -                    | 38,202.90                | 33,000.00              | 115.8%                       |
| <b>Total Expenditures</b>              | <b>\$ 284,188.72</b> | <b>\$ 2,054,904.10</b>   | <b>\$ 6,872,091.00</b> | <b>29.9%</b>                 |
| <b>Net Revenue (Expense)</b>           | <b>\$ 148,027.87</b> | <b>\$ (1,226,546.64)</b> | <b>\$ -</b>            |                              |

\*Encumbrances Total \$368,882

\*\* Reflects CARES Act Funding Grants

**Greeneville City Schools**  
**Greene Technology Center Financial Report**  
**For the Month of January 2023**

| Account #                  | Description  | Month-to-Date        | Year-to-Date           | Total Budget           | YTD % of Total Budget |     |
|----------------------------|--|----------------------|------------------------|------------------------|-----------------------|-----|
| <b><u>REVENUE</u></b>      |  |                      |                        |                        |                       |     |
| 39000                      | Unassigned Fund Balance                            | \$ -                 | \$ -                   | \$ 88,053.00           | 0.0%                  |     |
| 40000                      | Local Taxes  | 56,419.80            | 338,518.80             | 564,198.00             | 60.0%                 | (1) |
| 41000                      | Marriage Licenses                                  | 8.00                 | 48.00                  | 80.00                  | 60.0%                 | (1) |
| 43542                      | Contracts with Other LEAs (Greene County)          | -                    | 156,000.00             | 312,000.00             | 50.0%                 | (2) |
| 44000                      | Other Local Revenue & Miscellaneous Refunds        | 16,096.29            | 52,052.77              | 37,952.00              | 137.2%                | (4) |
| 46511                      | Basic Education Program- State of TN (BEP)         | 76,361.80            | 458,170.80             | 763,618.00             | 60.0%                 | (1) |
| 46000                      | Career Ladder                                      | 106.40               | 638.40                 | 1,064.00               | 60.0%                 |     |
| 47100                      | Federal Through State- Carl Perkins                | -                    | 26,611.85              | 53,223.00              | 50.0%                 |     |
| 49000                      | Operating Transfer (Grv City) & Insurance Recovery | 19,292.30            | 115,753.80             | 194,423.00             | 59.5%                 | (1) |
|                            | <b>Total Revenues</b>                              | <b>\$ 168,284.59</b> | <b>\$ 1,147,794.42</b> | <b>\$ 2,014,611.00</b> | <b>57.0%</b>          |     |
| <b><u>EXPENDITURES</u></b> |  |                      |                        |                        |                       |     |
| 71300                      | Vocational Education                               | \$ 87,731.46         | \$ 516,693.47          | \$ 1,052,465.00        | 49.1%                 |     |
| 72130                      | Other Student Support                              | 9,488.88             | 69,327.38              | 110,527.00             | 62.7%                 |     |
| 72250                      | Technology   | 4,934.65             | 34,357.48              | 59,007.00              | 58.2%                 |     |
| 72310                      | Board of Education                                 | 14,749.20            | 87,757.88              | 115,188.00             | 76.2%                 | (3) |
| 72410                      | Office of Principal                                | 27,745.21            | 179,956.68             | 356,105.00             | 50.5%                 |     |
| 72610                      | Operation of Plant (Custodial)                     | 20,151.58            | 126,042.78             | 220,120.00             | 57.3%                 |     |
| 72620                      | Maintenance of Plant                               | 2,721.86             | 16,364.55              | 22,976.00              | 71.2%                 |     |
| 76100                      | Capital Outlay                                     | -                    | 14,358.34              | 25,000.00              | 57.4%                 |     |
| 71300                      | Perkins Funds- Vocational Education                | 1,600.00             | 26,350.17              | 33,884.00              | 77.8%                 |     |
| 72130                      | Perkins Funds- Other Student Support               | -                    | 6,240.01               | 15,745.00              | 39.6%                 |     |
| 72230                      | Perkins Funds- Vocational Education Support        | 96.11                | 2,594.11               | 3,595.00               | 72.2%                 |     |
|                            | <b>Total Expenditures</b>                          | <b>\$ 169,218.95</b> | <b>\$ 1,080,042.85</b> | <b>\$ 2,014,612.00</b> | <b>53.6%</b>          |     |
|                            | <b>Net Revenue (Expense)</b>                       | <b>\$ (934.36)</b>   | <b>\$ 67,751.57</b>    |                        |                       |     |

**Explanation of Footnotes**

(1) Revenues allocated to GTC are paid in equal installments from GCS over 9 months- beginning in August; then adjusted per actual revenue in

(2) Represents Total Amount Received From Greene County Schools

(3) Reflects cost of 2022-2023 Liability and Workers' Compensation Insurance Payments

(4) Prior year John Deere Grant proceeds to be added in GTC Fiscal Year 2023 Amendment #2

Encumbrances total \$37,248.

This sheet has been updated as of February 14, 2023, with information through January 2023

**GREENVILLE CITY SCHOOLS  
2022 - 2023  
ACTUAL LOCAL REVENUE COLLECTIONS**

|            | Property Tax    |                 | Property Tax - Prior Year |               | Clerk & Master |                | Interest & Penalty |                | Pick-up Taxes |           | In Lieu of - Local Utility |              | In Lieu of - Other |             |
|------------|-----------------|-----------------|---------------------------|---------------|----------------|----------------|--------------------|----------------|---------------|-----------|----------------------------|--------------|--------------------|-------------|
|            | 2021-2022       | 2022-2023       | 2021-2022                 | 2022-2023     | 2021-2022      | 2022-2023      | 2021-2022          | 2022-2023      | 2020-2021     | 2022-2023 | 2021-2022                  | 2022-2023    | 2021-2022          | 2022-2023   |
| July       | \$ -            | \$ -            | \$ 7,233.62               | \$ 9,188.59   | \$ 2,460.24    | \$ 2,701.20    | \$ 1,752.78        | \$ 2,087.99    | \$ -          | \$ -      | \$ -                       | \$ 12,443.75 | \$ 229.48          | \$ 259.49   |
| August     | \$ -            | \$ -            | \$ 5,643.32               | \$ (8,670.69) | \$ 3,236.72    | \$ 1,562.92    | \$ 2,656.12        | \$ 1,167.29    | \$ -          | \$ -      | \$ 20,193.41               | \$ 1,866.77  | \$ -               | \$ -        |
| September  | \$ -            | \$ -            | \$ 12,511.86              | \$ 8,843.53   | \$ 2,755.65    | \$ 2,448.00    | \$ 3,390.50        | \$ 2,314.04    | \$ -          | \$ -      | \$ 12,112.55               | \$ 12,443.75 | \$ -               | \$ -        |
| October    | \$ 317,860.47   | \$ 310,678.20   | \$ 14,045.37              | \$ 24,699.44  | \$ 5,106.88    | \$ 4,361.74    | \$ 5,028.67        | \$ 5,053.22    | \$ -          | \$ -      | \$ 12,112.55               | \$ 23,922.74 | \$ -               | \$ -        |
| November   | \$ 294,348.41   | \$ 254,859.08   | \$ 7,196.09               | \$ 5,023.07   | \$ 5,595.97    | \$ 2,940.19    | \$ 5,240.67        | \$ 2,216.44    | \$ -          | \$ -      | \$ 12,112.55               | \$ 11,478.99 | \$ -               | \$ -        |
| December   | \$ 788,057.72   | \$ 727,728.65   | \$ 7,144.70               | \$ 4,516.08   | \$ 12,647.24   | \$ 1,537.24    | \$ 10,670.87       | \$ 1,719.37    | \$ -          | \$ -      | \$ 10,295.46               | \$ 11,478.99 | \$ -               | \$ 2,169.51 |
| January    | \$ 346,759.76   | \$ 333,034.59   | \$ 5,077.41               | \$ 6,094.97   | \$ 2,140.47    | \$ 2,470.03    | \$ 1,905.77        | \$ 2,791.43    | \$ -          | \$ -      | \$ 12,112.55               | \$ 11,479.00 | \$ 1,169.76        | \$ -        |
| February   |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| March      |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| April      |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| May        |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| ADA Adj.   |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| June       |                 |                 |                           |               |                |                |                    |                |               |           |                            |              |                    |             |
| Totals     | \$ 1,747,026.36 | \$ 1,626,300.52 | \$ 58,852.37              | \$ 49,694.99  | \$ 33,943.17   | \$ 18,021.32   | \$ 30,645.38       | \$ 17,349.78   | \$ -          | \$ -      | \$ 78,939.07               | \$ 85,113.99 | \$ 1,399.24        | \$ 2,429.00 |
| Commission | \$ 34,940.53    | \$ 32,526.01    | \$ 1,177.05               | \$ 993.90     | \$ 339.43      | \$ 180.21      | \$ 612.91          | \$ 347.00      | \$ -          | \$ -      | \$ 789.39                  | \$ 851.14    | \$ 13.99           | \$ 24.29    |
| Total Net  | \$ 1,712,085.83 | \$ 1,593,774.51 | \$ 57,675.32              | \$ 48,701.09  | \$ 33,603.74   | \$ 17,841.11   | \$ 30,032.47       | \$ 17,002.78   | \$ -          | \$ -      | \$ 78,149.68               | \$ 84,262.85 | \$ 1,385.25        | \$ 2,404.71 |
| Difference |                 | \$ (120,725.84) |                           | \$ (9,157.38) |                | \$ (15,921.85) |                    | \$ (13,295.60) |               | \$ -      |                            | \$ 6,174.92  |                    | \$ 1,029.76 |

|            | Sales Tax       |                 | Bank Excise Tax |           | Mixed Drink Tax |              | Statutory Local Tax |           | Marriage Licenses |             | Subtotal        |                 | 2021-22% of Actual | 2022-23 % of Budget |
|------------|-----------------|-----------------|-----------------|-----------|-----------------|--------------|---------------------|-----------|-------------------|-------------|-----------------|-----------------|--------------------|---------------------|
|            | 2021-2022       | 2022-2023       | 2021-2022       | 2022-2023 | 2021-2022       | 2022-2023    | 2021-2022           | 2022-2023 | 2021-2022         | 2022-2023   | 2020-2021       | 2022-2023       |                    |                     |
| July       | \$ 374,777.02   | \$ 421,100.29   | \$ -            | \$ -      | \$ -            | \$ -         | \$ -                | \$ -      | \$ 149.38         | \$ 114.49   | \$ 386,602.52   | \$ 447,895.80   | 8.2%               | 5.4%                |
| August     | \$ 367,431.34   | \$ 432,580.24   | \$ -            | \$ -      | \$ -            | \$ -         | \$ -                | \$ -      | \$ 85.36          | \$ 90.13    | \$ 399,246.27   | \$ 428,596.66   | 8.5%               | 5.2%                |
| September  | \$ 371,486.88   | \$ 496,616.02   | \$ -            | \$ -      | \$ -            | \$ -         | \$ -                | \$ -      | \$ 97.22          | \$ 82.83    | \$ 402,354.66   | \$ 522,748.17   | 8.5%               | 6.3%                |
| October    | \$ 363,856.95   | \$ 392,440.02   | \$ -            | \$ -      | \$ 13,171.95    | \$ 13,304.80 | \$ -                | \$ -      | \$ 139.90         | \$ 136.42   | \$ 731,322.74   | \$ 774,596.58   | 15.5%              | 9.3%                |
| November   | \$ 427,773.87   | \$ 420,689.99   | \$ -            | \$ -      | \$ -            | \$ -         | \$ -                | \$ -      | \$ 192.07         | \$ 121.80   | \$ 752,459.63   | \$ 697,329.56   | 16.0%              | 8.4%                |
| December   | \$ 377,553.14   | \$ 415,739.51   | \$ -            | \$ -      | \$ -            | \$ -         | \$ 31.20            | \$ 97.40  | \$ 97.22          | \$ 87.70    | \$ 1,206,497.55 | \$ 1,165,074.45 | 25.6%              | 14.1%               |
| January    | \$ 451,682.57   | \$ 433,205.57   | \$ -            | \$ -      | \$ 12,835.55    | \$ 13,304.80 | \$ 35.00            | \$ -      | \$ 73.51          | \$ 56.03    | \$ 833,792.35   | \$ 802,436.42   | 17.7%              | 9.7%                |
| February   |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| March      |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| April      |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| May        |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| ADA Adj.   |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| June       |                 |                 |                 |           |                 |              |                     |           |                   |             | \$ -            | \$ -            | 0.0%               | 0.0%                |
| Totals     | \$ 2,734,561.77 | \$ 3,012,371.64 | \$ -            | \$ -      | \$ 26,007.50    | \$ 26,609.60 | \$ 66.20            | \$ 97.40  | \$ 834.66         | \$ 689.40   | \$ 4,712,275.72 | \$ 4,838,677.64 |                    |                     |
| Commission | \$ 27,345.62    | \$ 30,123.72    | \$ -            | \$ -      | \$ 260.08       | \$ 266.10    | \$ 0.66             | \$ 0.97   | \$ 8.35           | \$ 6.89     | \$ 65,488.00    | \$ 65,320.23    |                    |                     |
| Total Net  | \$ 2,707,216.15 | \$ 2,982,247.92 | \$ -            | \$ -      | \$ 25,747.43    | \$ 26,343.50 | \$ 65.54            | \$ 96.43  | \$ 826.31         | \$ 682.51   | \$ 4,646,787.72 | \$ 4,773,357.41 |                    |                     |
| Difference |                 | \$ 277,809.87   |                 | \$ -      |                 | \$ 602.10    |                     | \$ 31.20  |                   | \$ (145.26) |                 | \$ 126,401.92   |                    |                     |

Total budgeted projection for 2022 - 2023 is \$ 8,291,395 The year-to-date collection of \$ 4,838,678 is 58.4% of the total budgeted projection.  
The amount collected year-to-date is \$ 126,402 more than this time last year. (This amount does not reflect commission fees.)

## Greeneville City Schools Comparative Summary of Revenue Collections For the Month Ended December 31, 2022

| <u>LOCAL REVENUE</u>             | 2021-2022              | 2022-2023              | Variance             | Actual<br>% Change |
|----------------------------------|------------------------|------------------------|----------------------|--------------------|
| <b>Property Tax</b>              | \$ 1,747,026.36        | \$ 1,626,300.52        | \$ (120,725.84)      | -6.91%             |
| <b>Property Tax - Prior Year</b> | 58,852.37              | 49,694.99              | \$ (9,157.38)        | -15.56%            |
| Clerk & Master                   | 33,943.17              | 18,021.32              | \$ (15,921.85)       | -46.91%            |
| Interest & Penalty               | 30,645.38              | 17,349.78              | \$ (13,295.60)       | -43.39%            |
| Pick-Up Local Taxes              | -                      | -                      | \$ -                 | 0.00%              |
| In Lieu Of - Local Utility       | 78,939.07              | 85,113.99              | \$ 6,174.92          | 7.82%              |
| In Lieu Of - Other               | 1,399.24               | 2,429.00               | \$ 1,029.76          | 73.59%             |
| <b>Sales Tax</b>                 | 2,734,561.77           | 3,012,371.64           | \$ 277,809.87        | 10.16%             |
| Bank Excise Tax                  | -                      | -                      | \$ -                 | 0.00%              |
| Mixed Drink Tax                  | 26,007.50              | 26,609.60              | \$ 602.10            | 2.32%              |
| Statutory Local Taxes            | 66.20                  | 97.40                  | \$ 31.20             | 47.13%             |
| Marriage Licenses                | 834.66                 | 689.40                 | \$ (145.26)          | -17.40%            |
| <b>Totals</b>                    | <b>\$ 4,712,275.72</b> | <b>\$ 4,838,677.64</b> | <b>\$ 126,401.92</b> | <b>2.68%</b>       |

*Note: Amounts reflected do not take into consideration commission fees. Property tax, Interest & Penalty and Pick-Up Tax commission fees are calculated at 2% of total collections, while all other categories are calculated at 1% of total collections.*

*\* Total budgeted amount of local revenue attributable to the GTC is \$564,278*

| <u>BEP REVENUE</u> | 2021-2022              | 2022-2023               | Variance             |
|--------------------|------------------------|-------------------------|----------------------|
| July               | \$ -                   | \$ 400,115.00           | \$ 400,115.00        |
| August             | 1,607,700.00           | 1,694,900.00            | \$ 87,200.00         |
| September          | 1,607,700.00           | 1,694,900.00            | \$ 87,200.00         |
| October            | 1,607,700.00           | 1,694,900.00            | \$ 87,200.00         |
| November           | 1,607,700.00           | 1,694,900.00            | \$ 87,200.00         |
| December           | 1,607,700.00           | 1,694,900.00            | \$ 87,200.00         |
| January            | 1,620,900.00           | 1,723,100.00            | \$ 102,200.00        |
| February           |                        |                         |                      |
| March              |                        |                         |                      |
| April              |                        |                         |                      |
| May                |                        |                         |                      |
| June               |                        |                         |                      |
| <b>Totals</b>      | <b>\$ 9,659,400.00</b> | <b>\$ 10,597,715.00</b> | <b>\$ 938,315.00</b> |