

GREENEVILLE CITY BOARD OF EDUCATION

AGENDA

Date of Meeting: March 26, 2024

Time: 5:00 PM

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

{{Name: Agenda Item Name}} {{AnticipatedTime: Agenda Item Time}}

I. **Call to Order**

II. **Pledge to the Flag**

III. **Recognition of Visitors**

Watson Leonard - Appeal to Appear Before the Board

IV. **Special Recognitions**

- **School Nutrition Team**
- **Custodial Team**
- **Building Level Teachers of the Year**
- **Districts Level Teachers of the Year**
- **Principal of the Year**
- **Supervisor of the Year**
- **ACT 30 Plus Club**
- **Beverly Miller & Tech Team DA Award**
- **Highland 2024 State School of Character**

V. (20 minutes)

- School Nutrition Team
- Custodial Team
- Building Level Teachers of the Year
- District Level Teachers of the Year
- Principal of the Year
- Supervisor of the Year
- ACT 30 Plus Club
- Beverly Miller & Tech Team DA Award
- Highland 2024 State School of Character

VI. **Public Comment Period** (20 Minutes)

VII. **School Report** (10 minutes)

VIII. **Conflict of Interest Statement**

Chair to Board Members:

- "If you have any relative who is employed by the Board of Education, meaning a spouse, parent, parent-in-law, child, son-in-law, daughter-in-law, grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece, or any person who resides in the same household as you, please acknowledge the same at this time by raising your hand."

Chair to Board Members:

- "To those board members who just raised their hands, do you hereby certify that any and all votes you will cast during this meeting are in the best interest of the school system? If so, please say, 'Aye.'"

Chair to Board Secretary:

3. "Please reflect within the minutes that possible conflicts were acknowledged, with board members present confirming their intent to act in the best interest of the school system."

IX. **Approval of Agenda**

X. **Consent Agenda** (5 minutes)

- A. Consideration of Approving Minutes of February 27, 2024, Board Meeting
- B. Consideration of Accepting Personnel Report
- C. Consideration of Approving Board Policy Revisions (2nd Reading)
- D. Consideration of Approving Board Policy Revisions - No Changes (1st Reading)
- E. Consideration of Approving School Trip Request
- F. Consideration of Approving Fiscal Year 2024 Federal Projects Budget Amendment #4
- G. Consideration of Approving Fiscal Year 2024 School Nutrition Budget Amendment #1

XI. **Action Items**

- A. Consideration of Approving Acceptance of Donation for GMS Soccer Program (10 minutes)

- B. Consideration of Accepting February 2024 Financial Statements (5 minutes)
 - C. Consideration of Approving Board Policy Revisions - 1st Reading (5 minutes)
 - D. Consideration of Approving Labor and Parts for Highland HVAC Renovation Project (5 Minutes)
 - E. Consideration of Approving the 2024-2025 Technology Responsible Use Policy (5 Minutes)
 - F. Consideration of Approving GHS Yearbook Services Contract (5 Minutes)
 - G. Consideration of Approving Revised 2024-2025 District/School Calendar (5 Minutes)
 - H. Consideration of Approving 2025-2026 District/School Calendar (5 Minutes)
 - I. Consideration of Acceptance of 2023 BOE Audited Financial Statements (15 Minutes)
 - J. Consideration of Approving Tuition Free Program at Highland Elementary and TOPS (5 Minutes)
 - K. Consideration of Approving the Amended Strategic Plan 2024-2029 (5 Minutes)
 - L. Consideration of Approving Continuing Partnership with Bristol City Schools for Operations of TOPS Virtual School (5 Minutes)
- XII. **Director's Report** (5 minutes)
- XIII. **Adjournment**

Greeneville
High School
2023-2024



Greeneville High School Spotlight 2023-2024



Extraordinary at GHS



AP

GHS Data

- 16 AP tests administered inside
- 157 tests given
- AP Calc scored level 5
- AP Physics scored level 4

Scholar Summary (Total Scholars: 29; Average Score: 3.65)

	AP Scholar	AP Scholar with Honor	AP Scholar with Distinction
Number of Scholars	15	9	5
Average Score	3.19	3.79	4.27

GCS EOC State Rank				
	Percent M/E	GCS State Rank	Participation Rate	GCS State Rank Among districts with 100% participation rate
Algebra I	43.2	11	100	7
Algebra II	40.9	10	100	5
Geometry	51.8	8	100	5
English I	44.6	14	100	5
English II	55.3	26	100	9
USH	65.7	2	99	N/A
Biology	55.9	19	100	14

EOC



DE

Fall										
School	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GHS	55	69	81	76	115	79	78	80	118	157

The Tennessee Department of Education released school letter grades today.

Greeneville High School earned an



Congratulations, Greeneville High School, your commitment to excellence shines brightly.

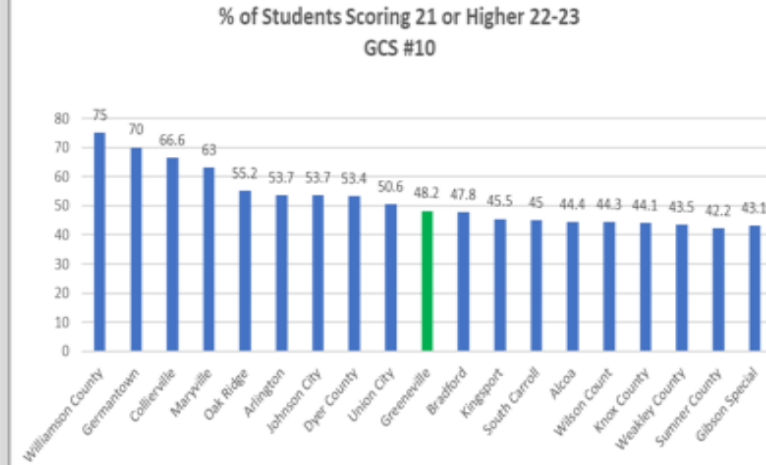


Graduation Rate: 98.46%

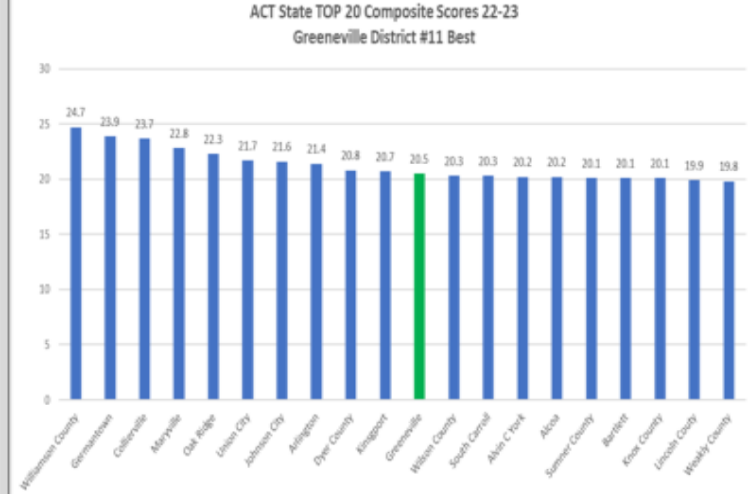


Greeneville High School ACT Recognition

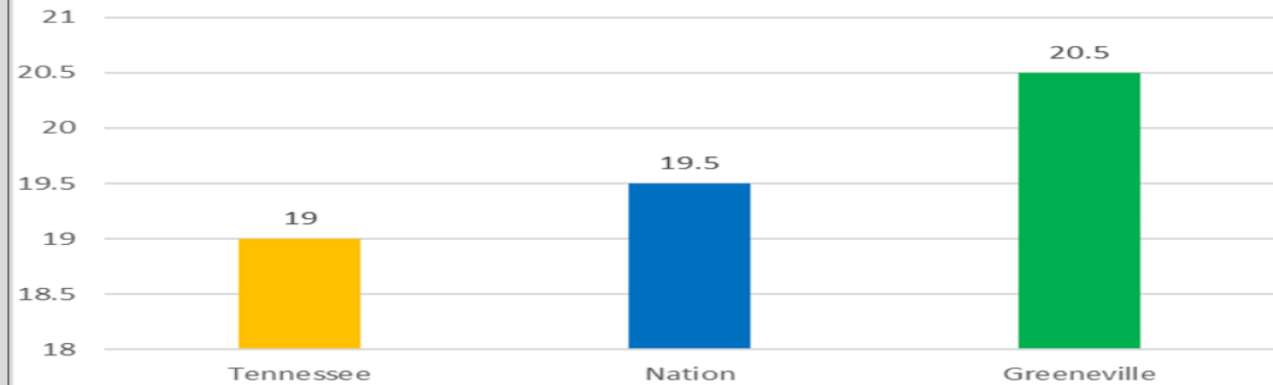
GCS % of Students Scoring 21 or Higher on ACT Composite
 #10 out of 127 Districts in the State



Average ACT Composite Score
 # 11 out of 127 Districts in the State



GCS Average ACT Composite 22-23







Extraordinary at GHS

Greeneville High School







GHS Administration Team

Mrs. DeAnna Martin, Principal
martind@gcschools.net

Dr. Daisy Shepard, Assistant Principal
shepardd@gcschools.net

Dr. Kimber McIntyre, Assistant Principal
mcintyrek@gcschools.net

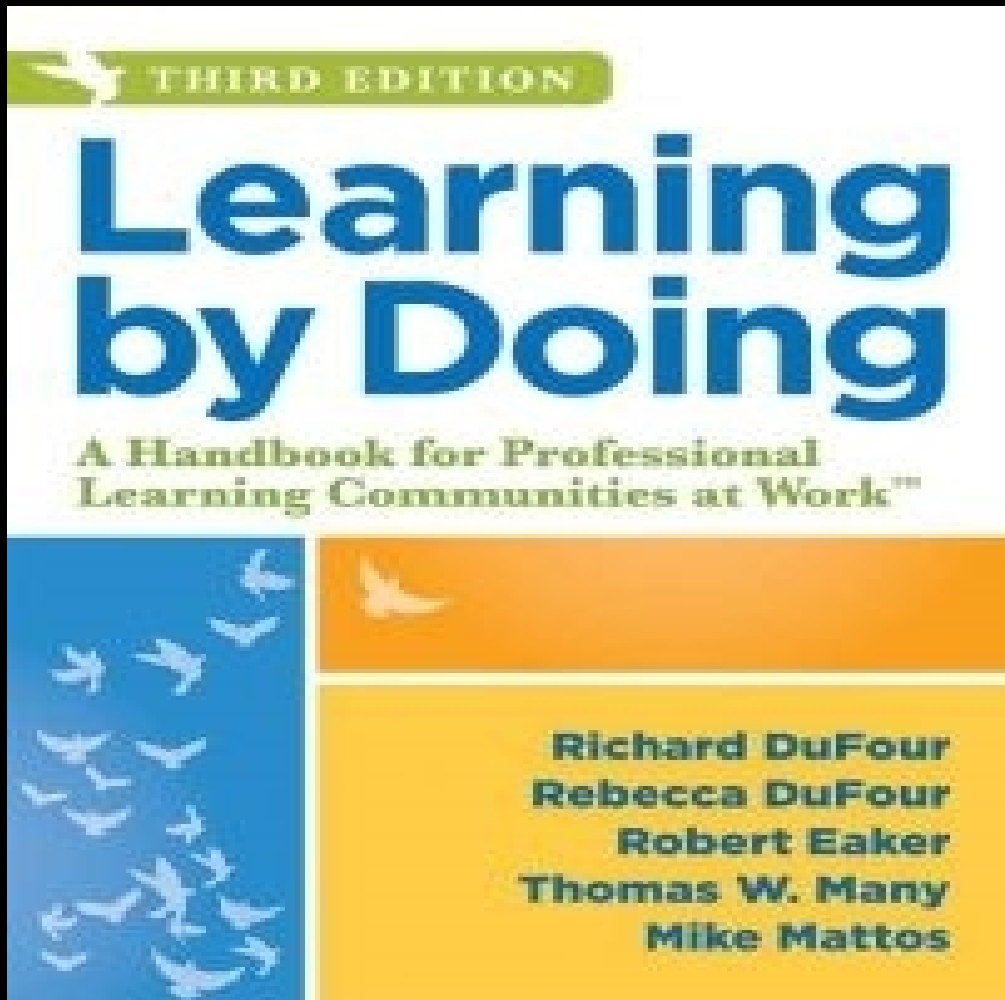
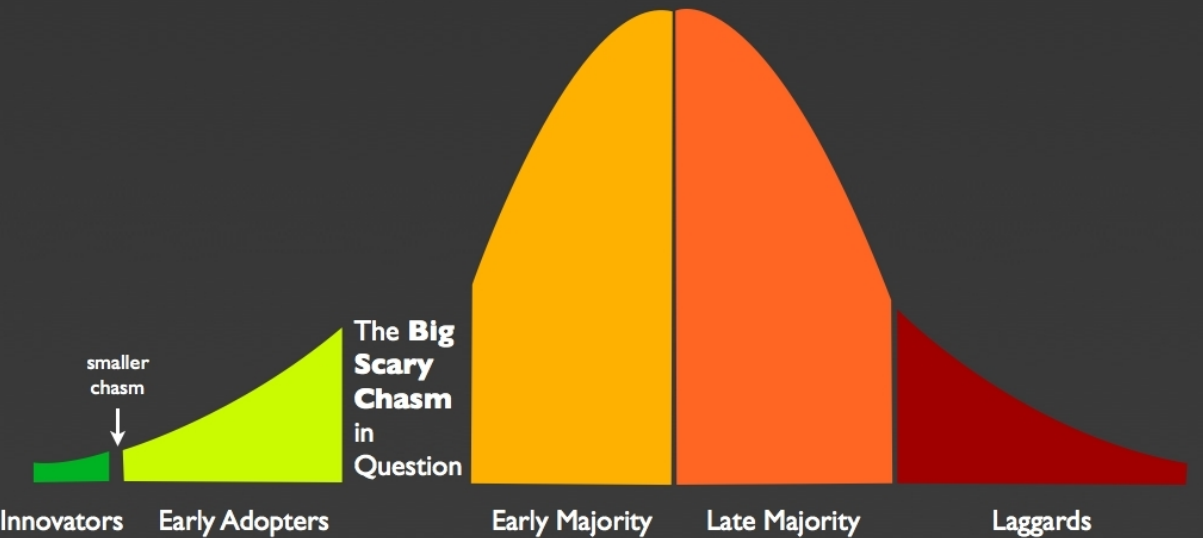
Dr. Jeff Gray, Assistant Principal
grayj@gcschools.net

Professional Development

Maloney's 16%

Rule Crossing the Chasm

Geoffrey Moore - 1991



JOIN NOW!

ACT
BOOTCAMP

ARE YOU UP TO THE CHALLENGE?



OUR PROGRAM

What: FREE ACT Prep with GHS Teachers
Where: GHS Lecture Hall
When: Tuesdays from
January 16th - March 12th
245-345
(bus transportation provided)

SCAN THE QR CODE TO REGISTER



This program is open to all students who would like to commit to learning testing tips and content to improve their ACT scores.

ACT

- ACT Team: Recognition and Programming
- ACT Bootcamp
- Pre-ACT Freshmen
- Sophomore Analyze Ed
- Alignment of ACT Prep Class
- Analyzing Data

**GHS Celebrates
2024 ACT 30+**

Paul Anderson	Sydni Brown	Jasie Carter	Jayden Deeble
David Fisher	Hank Hope	Jude Knight	Isabella Marante
London Morelock	Ace Patel	Mason Philbeck	Ashlyn Tocholke
Emma Waddell	Jackson Weems	JD Woolsey	Skyler Zou



Homeroom

- Purpose
- Safety
- Student Support
- Collaborative Meetings
- Community



GHS Innovative High School Grant





Which road will you take?

Career Exploration

The journey leads to your destination.

Soft Skills
Development
(Introduction,
Workshops, Mock
Interviews)

Resume Building /
(Workshops, Portfolio
Development)

Career Exploration
(Career Assessment,
Exploration, Soft Skills
Integration)

Company Visits
(Walking Tours,
Assignments, Visits)

Evaluation and
Follow-up
(Reflective Sessions,
Feedback,
Development)

Career Exploration



Industry Partnership

Visits to partnerships to explore
career options. Partnership
visits and walking tour options.



Assigned Career Location

Portfolio Based-Individualized to
meet specific student needs.
30 Hours Semester



Greeneville High School

Video Productions



AVP 3 – Productions – GHS News



AVP 3 – Productions - Jumbotron



AVP 4 – Video Production Company

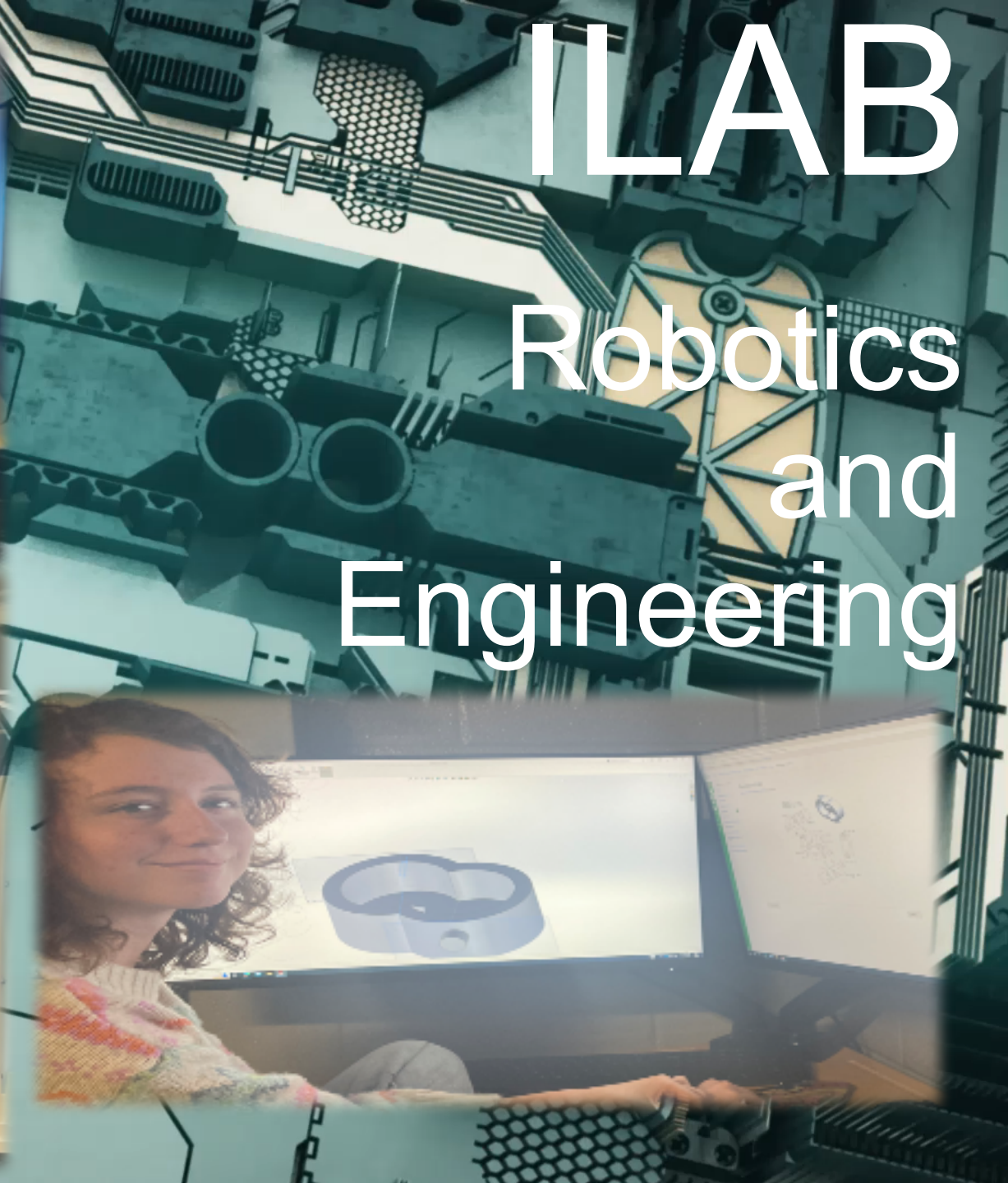
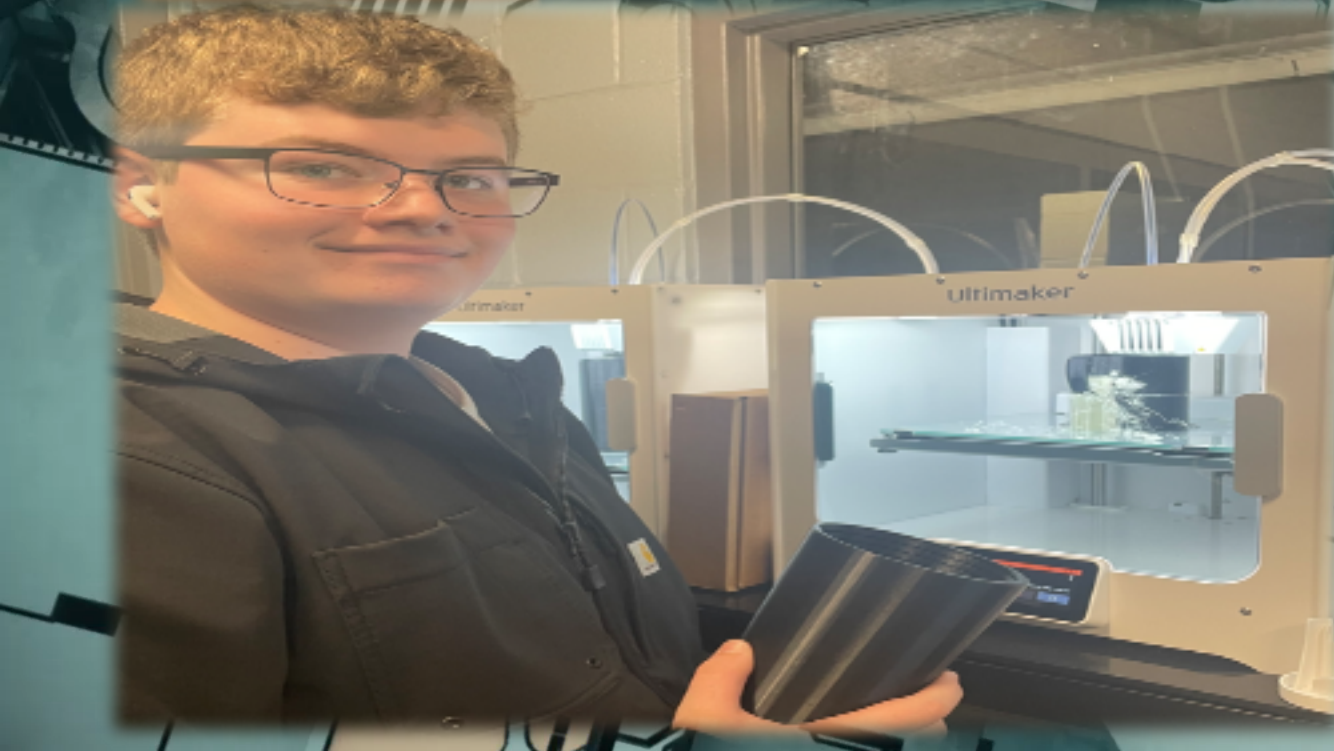
- Video Productions for hire
 - Social media/advertising
 - Website content
 - Drone footage
 - Live productions
- Students - Employees of GCS
- Work Based Learning – class credit
- Can work one class period – paid \$\$
- After school job – more \$\$





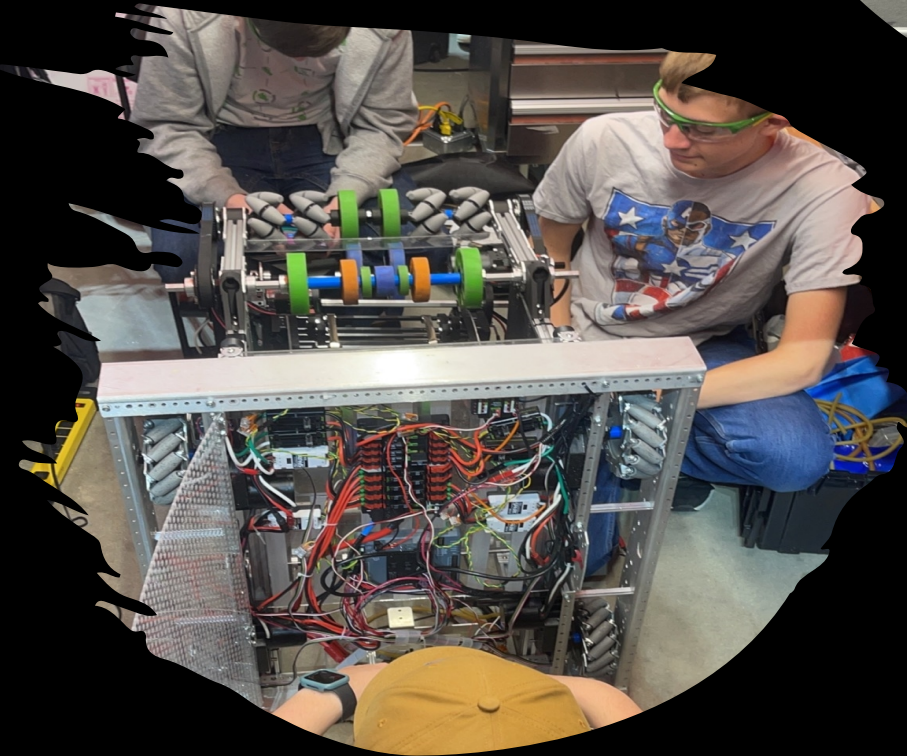
ILAB

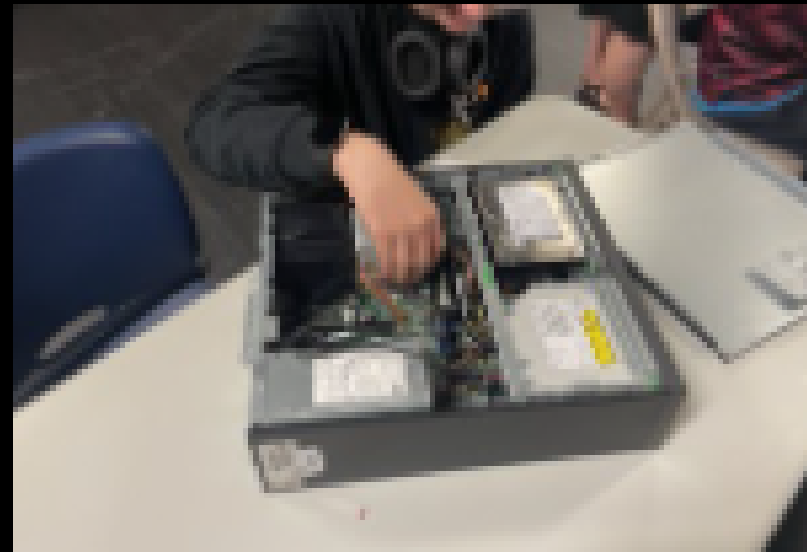
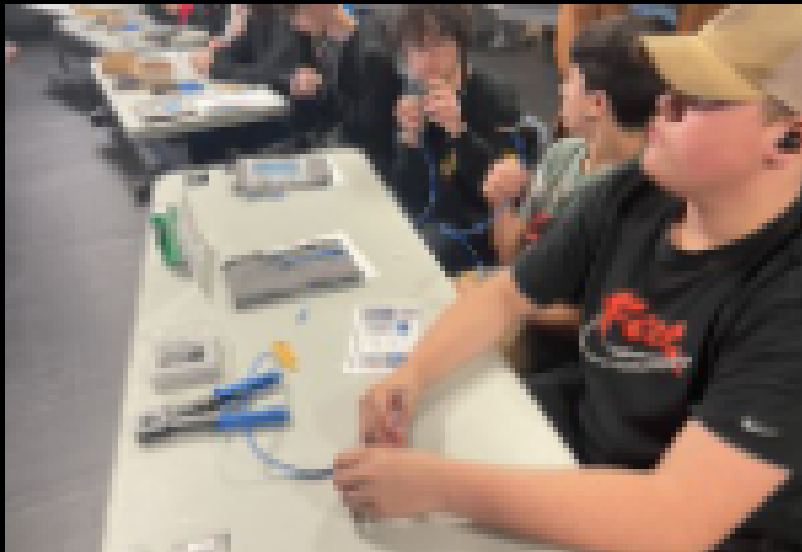
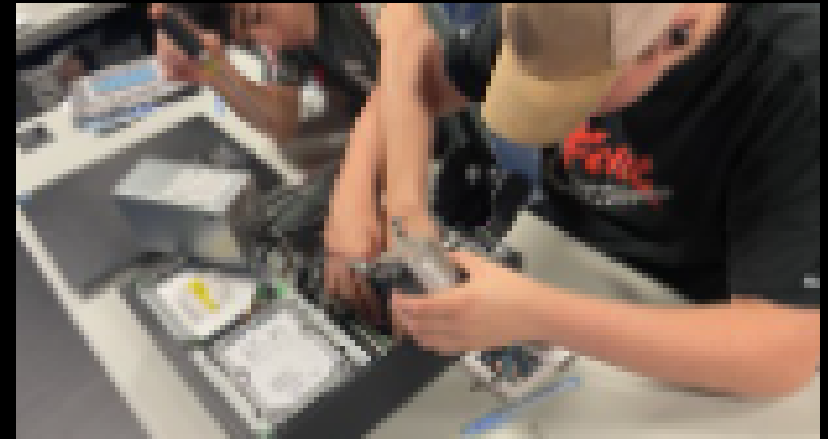
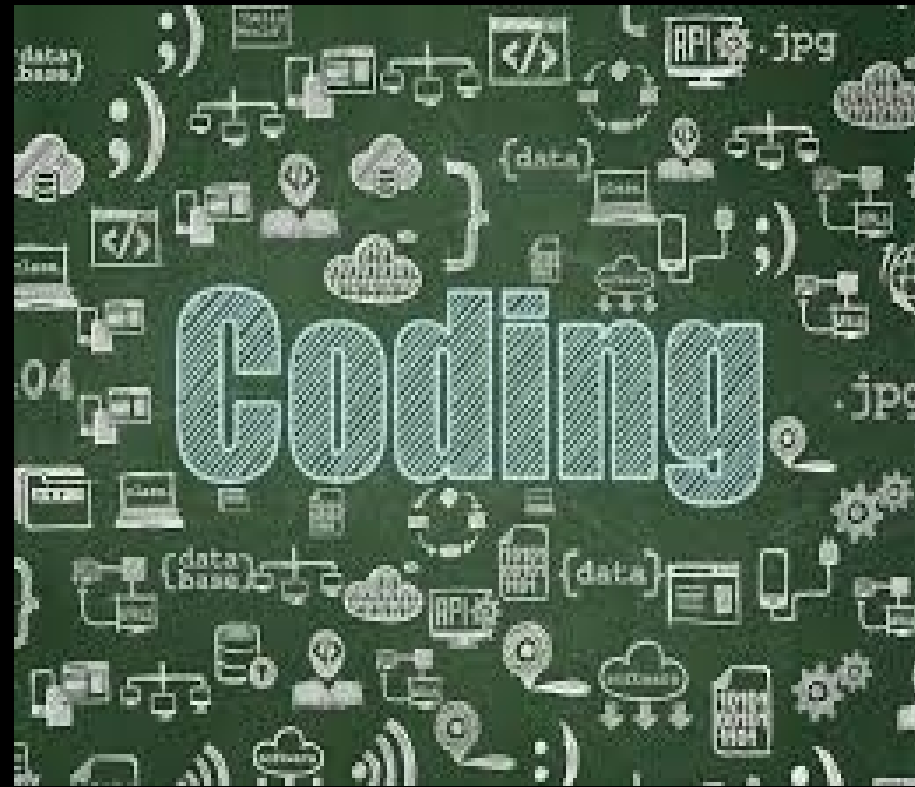
Robotics and Engineering

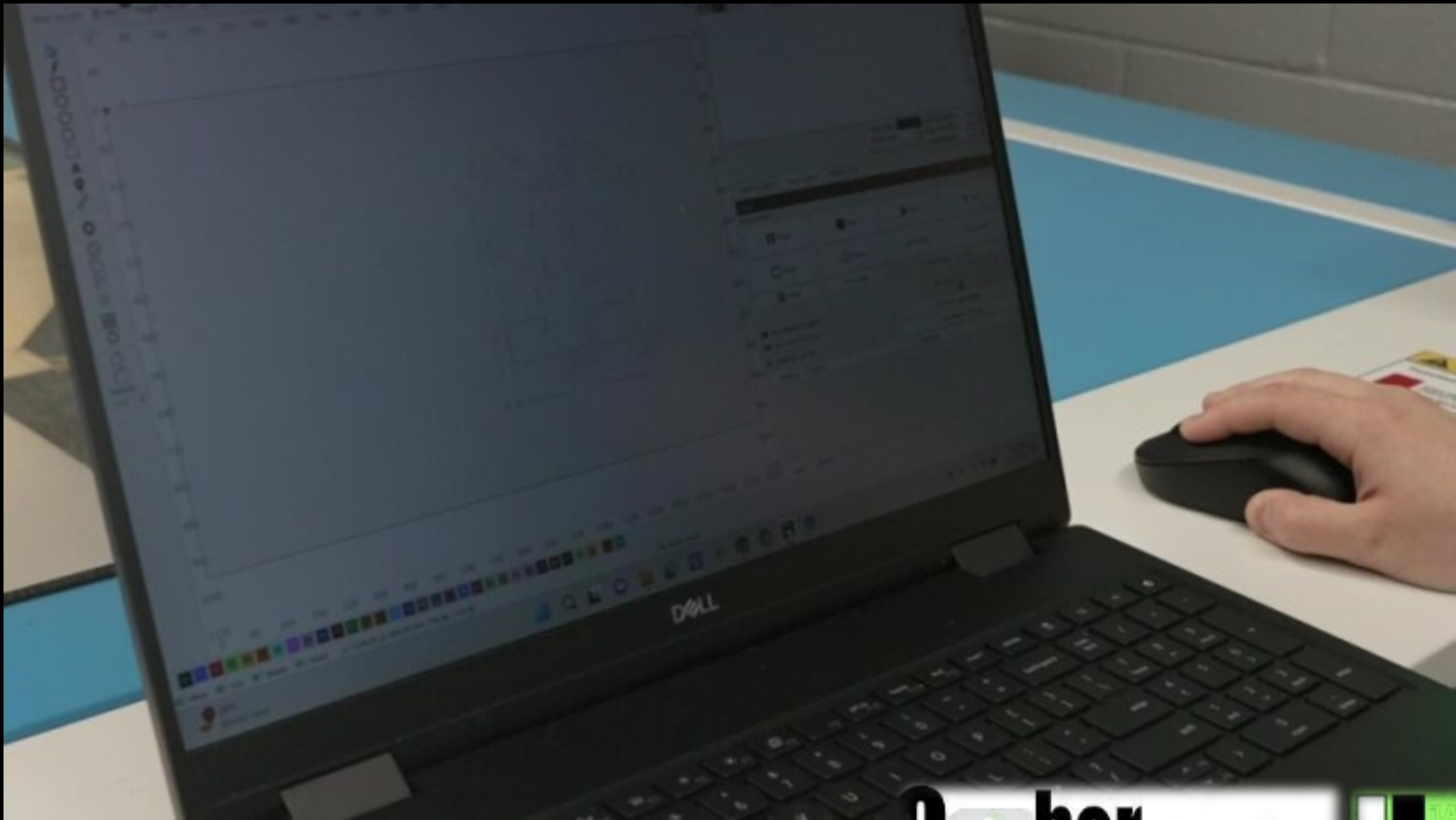


Engineering & Robotics

- Principles of Engineering
- Robotics and Automation
- Engineering I
- Engineering II
- SOLIDWORKS certification
- Opportunities







ENGINEERING

GOING

Cyber security

iLAB

DEVIL'S DEN JACKET SPECIAL

PRESALE ONLY!

CUSTOMIZABLE!

CHRISTMAS GIFT IDEA!

PRICING INFORMATION

***QTR ZIP HOODIE - \$45**

***HOODIE - \$45**

***FULL ZIP HOODIE - \$50**

WHERE TO ORDER?

***DEVIL'S DEN**

***EMAIL EVERHARTB@GCSCHOOLS.NET**

PRE-SALE ENDS NOVEMBER 20TH!

SIZES XS-4XL



THE DEVIL'S DEN



BURLEY BLACKOUT

Greeneville High Vs. Science Hill



Glow in the dark shirts on sale for \$ 15.00

Pre-selling in the Devils Den Ends Aug 24

SEPTEMBER 7

Short-Sleeves=\$15.00 Long-Sleeves=\$20.00



Marketing-Design-
Entrepreneurship



Marketing and Management 1 & 2



- SCHEDULING
- ADVERTISING
- PROJECT PLANNING
- MARKETING – PRODUCT DEVELOPMENT
- FINANCE



D **F** **V** **I** **L** **U**

The image displays the text "DFVILU" in a stylized, bold font. The letters are primarily white with a thick green outline. The letter 'D' is a simple block letter. The letter 'F' is highly stylized, featuring a jagged, flame-like or leaf-like border in green. The letters 'V', 'I', and 'L' are also block letters with a green outline. The letter 'U' is a block letter with a green outline and a white inner fill. The entire text is set against a white background with a subtle drop shadow effect.



Why Middle College?

Middle College allows for you to complete your associate's degree while still in high school. Scholarships are available. A variety of programs and career options are available for highly motivated High school students to earn an associate degree along with Their high school diploma.

Who qualifies for Middle College?

- Complete and submit the [Middle College Scholarship application](#) by September 1
- Be classified as a TN resident pursuant to TCA 49-8-104
- Obtain a minimum 3.0 high school GPA at the end of the Sophomore year
- Beginning with the Junior year of high school, enroll full-time for each semester at any of the following institutions; which partners with a Local Educational Agency



BalladHealthTM



It's your story. We're listening.



Extraordinary at GHS



[GHS Course Catalog](#)

Scan QR Code
for Course
catalog.

Home of the
Greene Devils



Greenville High School Course Catalog

Where graduates are prepared and
confident to own their future.

We strive to ACHIEVE
Acquire knowledge | Challenge yourself | Hold yourself accountable | Inspire others |
Envision your future | Vocalize your beliefs | Expect success

GREENEVILLE HIGH SCHOOL

If you have any questions or need assistance with the course
selections, please reach out to us at:
Phone: 423-787-8033 or visit our page ghs.gcschools.net

The cover features a collage of images: a group of students in front of a jet, a student taking a photo, and students working on a project. The background is a large photo of the school building with the motto 'We strive to ACHIEVE' and its components.



Life is just like potter's clay. It gets shaped by our own hands and the opportunities we are

Greeneville High School Spotlight 2023-2024



Extraordinary at GHS



Have a wonderful
Greene Devil day!

OFFICIAL MINUTES OF THE GREENVILLE CITY BOARD OF EDUCATION
Tuesday, February 27, 2024

The Greenville City Board of Education met in Regular session on Tuesday, February 27, 2024, at the Professional Development Center at the Kathryn W. Leonard Administrative Office, 129 W Depot St, Greenville, TN 37743. Board Members **Present:** Pam Botta (Board Member), Crystal Hirschy (Board Member), Cindy Luttrell (Chair), Josh Quillen (Treasurer), Dr. Craig Shepherd (Vice-Chair). Others in attendance included Steve Starnes, Director of Schools, several administrative personnel, school personnel, community members, and media representatives. The Chair called the meeting to order and welcomed all in attendance.

BUSINESS TRANSACTED

I. Call to Order

II. Pledge to the Flag

Pledge of Allegiance was led by Student Representative Hank Hope

III. Recognition of Visitors

IV. Special Recognition

• **Work Keys Platinum - Jayden Tolley**

Jayden Tolley was recognized for achieving the prestigious Platinum WorkKeys designation, a recognition that reflects scoring at Level 6 on assessments in Graphic Literacy, Applied Mathematics, and Workplace Documents. This accomplishment demonstrates the possession of skills required for 99% of the diverse jobs cataloged in the extensive WorkKeys Job Pro Database. Jayden joins an elite group, as less than 1% of WorkKeys examinees across the country attain the esteemed Platinum Level status.

• **CER Teacher Recognitions**

CER educators received acknowledgment for their dedication in sharing their knowledge and crafting curriculum resources for the member districts of the Comprehensive Educational Resources consortium, which currently comprises 28 districts, serving around 135,000 students.

• **EastView - Triple Crown Recognition**

EastView Elementary School was recognized for being designated as a Reward School for the 2022-2023 academic year. With this recognition, EastView has earned the “Triple Crown” designation having attained Level 5 TVASS, a State Letter Grade of "A," and Reward School status for the 2022-2023 academic year.

V. Public Comment Period

There were no requests made to speak on any agenda items.

VI. School Report

Janet Ricker, Hal Henard Principal, presented the school report. The PowerPoint presentation highlighted the following:

1. Teaching Teams:
 - Emphasized the importance of teaching teams.
2. Student Interviews:
 - Conducted interviews with students about their grade level teachers and what they liked about their school.
3. RTI Model Change:
 - Made changes to the model for serving students in Response to Intervention (RTI), aimed at better serving the diverse needs of students.
4. Pre-K Classes:
 - 2 pre-K classes.
 - 1 class specifically for developmental needs.
5. Team Agreements:
 - Established team agreements including:
 - Conduct guidelines.
 - Expectations.
 - Scope of the work.
6. Upcoming Sensory Bus:
 - Announced the plans for a sensory bus for the school.

VII. ACT Report

Dr. Suzanne Bryant, Assistant Director for Instruction, presented the report. Here are the highlights from the report.

- ACT Average Composite 2022-2023 for Greeneville 20.5.
- Average ACT composite score is #11 out of 127 districts in the state.
- Reading composite ACT score #10 out of 127 districts in the state.
- Math composite ACT score #9 out of 127 districts in the state.
- Science composite ACT score #13 out of 127 districts in the state.
- English composite ACT score #18 out of 127 districts in the state.
- 21 or higher composite score #10 out of 127 districts in the state.

VIII. Conflict of Interest Statement

Chair, Cindy Luttrell read the following statement reminding those present of the importance of transparency and integrity in decision-making.

Chair to Board Members:

1. "If you have any relative who is employed by the Board of Education, meaning a spouse, parent, parent-in-law, child, son-in-law, daughter-in-law, grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece, or any person who resides

in the same household as you, please acknowledge the same at this time by raising your hand."

Chair to Board Members:

2. "To those board members who just raised their hands, do you hereby certify that any and all votes you will cast during this meeting are in the best interest of the school system? If so, please say, 'Aye.'"

Chair to Board Secretary:

3. "Please reflect within the minutes that possible conflicts were acknowledged, with board members present confirming their intent to act in the best interest of the school system."

Cindy Luttrell, Board Chair, acknowledged a conflict and confirmed her commitment to acting in the best interest of the school system. No other board members acknowledged a conflict.

IX. Approval of Agenda

It was recommended to approve the Agenda as presented. Board approval was unanimous on a motion from Botta (Board Member) and a second from Hirschy (Board Member).

X. Consent Agenda

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

A. Consideration of Approving Minutes of January 2024 Board Meeting

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 January report. A copy of the report is attached to the minutes.

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

Copies of these policies are attached to the minutes. Board approval was unanimous on 2nd reading for the following policies:

- 1.700 School District Goals
- 1.703 School Attendance Zones
- 1.800 School Calendar
- 1.801 School Day
- 1.8011 Emergency Closings
- 1.802 Section 504 and ADA Grievance Procedures
- 1.803 Tobacco-Free Schools
- 1.804 Alcohol & Drugs in the Workplace

3.200 Buildings and Grounds Management
3.201 Safety
3.202 Emergency Preparedness Plan
4.100 Instructional Program
4.404 Use of Copyrighted Materials
4.406 Use of the Internet
4.407 School and System Websites
4.600 Grading System
4.605 Graduation Requirements
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
6.400 Promoting Student Welfare
6.403 Communicable Diseases
6.4031 Pediculosis (Head Lice)
6.404 Acquired Immune Deficiency Syndrome
6.405 Medicines
6.4051 Glucagon, Diazepam Gel (Diastat), Diazepam Nasal Spray (Votoco), and Midazolam
6.4052 Opioid Antagonist

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

Board approval was unanimous on 1st reading for the following policies:

1.805 Use of Email
1.806 Advertising and Distribution of Materials in the Schools
1.807 Use of School Name
1.808 Registered Sex Offenders (2)
3.203 Crisis Management
4.202 Special Education
4.608 Transcript Alterations
4.701 Maintaining Test and Data Security
4.800 Controversial Issues
4.801 Controversial Materials
5.305 Family and Medical Leave
5.306 Military Leave
5.307 Physical Assault Leave
5.308 Sabbatical Leave
5.309 Legislative Leave
6.408 Supervision of Students

- 6.4081 Safe Relocation of Students
- 6.409 Reporting Child Abuse
- 6.410 Emergency Contact Information
- 6.411 Student Wellness

E. Consideration of Approving School Trip Requests

Board Policy 4.302 specifies that the Board must approve field trips that are both overnight and out-of-state. Additionally, approval is required when students must leave school early for participation in athletic events. Board approval was unanimous on approving the following school trips:

- Greeneville Middle School Softball Track and Field Team requested approval to travel to Clarksville, TN to participate in the TMSAA Track & Field State Championship from 05/17/2024 - 5/18/2024.
- Greeneville Middle School Golf Team requested approval to travel to Nashville, TN to participate in the TMSGGA State Golf Championship from 05/12/2024 - 5/14/2024.
- Greeneville Middle School Volleyball Team requested approval to travel to Murfreesboro, TN to participate in a Volleyball Team Camp from 07/21/2024 - 7/23/2024.
- Greeneville High School Dance Team requested approval to travel to Greenville, SC to participate in a Varsity UDA Dance Camp from 06/24/2024 - 6/27/2024.
- Greeneville High School Dance Team requested approval to travel to Cookeville, TN to participate in a Dance Camp from 06/11/2024 - 6/14/2024.
- Greeneville High School requested approval to travel to Nashville, TN to participate in the SCOPE Conference from 03/04/2024 - 3/05/2024.
- Greeneville High School requested approval to travel to Knoxville, TN to participate in the FIRST Robotics Competition from 03/04/2024 - 3/06/2024.

F. Consideration of Approving Disposal of Surplus

GCS Board Policy 2.403 gives the Greeneville Board of Education the authority to declare district property that is no longer useful nor necessary as surplus and to authorize the disposal of such equipment, books, or materials. The Board unanimously approved the disposal of the surplus.

XI. Action Items

A. Consideration of Accepting January 2024 Financial Statements

Chief Financial Officer Ellen Lipe presented the January financial statements to the Board for acceptance. Lipe stated that local revenue collected year-to-date through Jan. is \$4,962,910, which is 54.5% of the total budgeted projection. The amount

collected year-to-date is \$124,232 more than during the same time period last year. This reflects an actual percentage change of 2.57% compared to last year. The district has 590 tuition students as of Jan. 31, 2024. The General-Purpose Financial Report showed that encumbrances comprise \$2,024,380 year-to-date. The Federal Projects Financial Report reflected \$1,433,706 in revenue and \$1,828,702 in expenditure year-to-date. Federal Projects funds are reimbursement based, meaning the funds have to be expended before requesting reimbursement. Copies of the financial statements are on file in the Chief Financial Officer's office.

It was recommended to approve the January 2024 financial statements. Board approval was unanimous on a motion from Quillen (Treasurer) and a second from Dr. Sheperd (Vice-Chair).

B. Consideration of Approving Purchase of Student Computing Devices for Elementary Students

Computers are used daily by students in all grade levels. In addition, many of our teachers and students are embracing the use of computing devices along with digital textbooks and resources to make teaching and learning more interactive and engaging.

The following devices are being recommended for purchase for elementary students.

- (1,532) Dell 3140 computers @ \$350/each for a total investment of \$536,200.00.

The recommended vendor for the purchase is Dell. The opportunity to purchase is due to the availability of a shared Wilson County Schools contract. Elementary and Secondary School Emergency Relief (ESSER) funds will be used for the purchase. It was recommended to approve the purchase of Student Computing Devices for Elementary Students. Board approval was unanimous on a motion from Hirschy (Board Member) and a second from Botta (Board Member).

C. Consideration of Approving Purchase of a New Dish Machine for Tusculum View Cafeteria

In recent years, the School Nutrition Program has been able to replace many pieces of equipment that have been in place for up to forty years. This has only been possible due to good fiscal management and the leadership of Karen Wilhoit, School Nutrition Supervisor. The current dish machine at Tusculum View Elementary School is one of the two remaining units to be replaced in the district. The existing machine is more than 36 years old and does not meet all the standards for temperature for washing, rinsing, and sanitizing. Oftentimes, it is necessary to run the dishes through a second time to clean or sanitize per GCS standards. Mrs. Wilhoit secured a quotation from TriMark for the purchase of a replacement dish machine for Tusculum View Elementary School. The quotation is made available via Sourcewell contract #063022-SES and is presented as supporting

documentation. The total cost of the project is \$83,430.39, including installation. School Nutrition Funds will be utilized.

It was recommended to approve the Purchase of a New Dish Machine for Tusculum View Cafeteria. Board approval was unanimous on a motion from Quillen (Treasurer) and a second from Hirschy (Board Member).

D. Consideration of Approving Year 2023-2024 Tenure Candidates

Effective July 1, 2011, teachers in Tennessee must meet the following requirements prior to becoming eligible for tenure status:

- They must have served five (5) school years or not less than forty-five (45) months within a seven-year period as a probationary teacher; and
- Receive evaluations demonstrating an overall performance effectiveness level of "above expectations" 4 or "significantly above expectations" 5 provided by the evaluation guidelines adopted by the State Board of Education pursuant to § 49-1-302, during the last two (2) consecutive years of the teacher's probationary period.

The Director of Schools is recommending tenure status be granted to the following candidates:

- Melvina Miller, Hal Henard Elementary
- Rebecca Melton, Tusculum View Elementary
- Jordyn Ricker, Tusculum View Elementary
- Melissa Woolsey, Greeneville Middle
- Meredith Stevans, Greeneville High
- Tyler Stabler, Greeneville High
- Robert Zimmerman, Greeneville High

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

E. Consideration of Approving Tuition Rates for the 2024-2025 School Year

It is the responsibility of the Board of Education to set the tuition rate for students attending our schools who do not reside within the city limits of Greeneville. A \$45 per child increase for in-county students and a \$65 increase for out-of-county students is recommended at this time.

Tuition Rates are as follows:

In Greene County / Out of Greene County

1 Child: \$1,270.00 / \$1,865.00

2 Children: \$2,490.00 / \$3,680.00

3 Children: \$3,660.00 / \$5,445.00

The impact on resources is approximately \$26,810.00.

It was recommended to approve tuition rates for the 2024-2025 school year. Board approval was unanimous on a motion from Hirschy (Board Member) and a second from Dr. Sheperd (Vice-Chair).

XII. TOPS Report

Richard Tipton provided the board with an update on TOPS. The following are some of the highlights from the report:

1. Stability and Structure:
 - Very little turnover.
 - Currently in the third year of operation.
2. Operational Details:
 - Conducting 100% virtual statewide enrollment.
 - Fully accredited with licensed teachers.
 - Offers self-contained education for grades K-5.
 - Partnerships with system teachers.
3. Enrollment:
 - The program has experienced consistent growth. Started with 81 students, increased to 85 students, and currently has 101 students enrolled.
 - A majority of enrolled students in K-5 are from outside the immediate area. Five students reside within the city zone. Forty students reside in Greene County.
 - Athletes enrolled in TOPS are able to maintain eligibility for TSSAA to participate in sports.
4. Academic Performance:
 - ELA (English Language Arts):
 - Success rates: 37.8% in 2022, 36.4% in 2023, projected to be 46.1% in 2024.
 - Math:
 - Success rates: 18.9% in 2022, 12.1% in 2023, projected to be 67.8% in 2024. A new math program has been implemented that challenges students more than the old curriculum.
 - Science:
 - Success rates: 38.2% in 2022, 48.7% in 2023. no projection for 2024.

5. Financial Outlook:

- The program is forecasted to generate \$990,000 (based on an enrollment of 195 students) in revenue within six years.
- The projected cost to run TOPS is forecasted at \$750,000.00 in six years.
- This results in a projected profit of \$240,000 per year.
- A School Resource Officer (SRO) Grant for TOPS made it possible to place a SRO at the George Clem building.

XIII. Director's Report

Starnes congratulated and thanked the following:

1. Each of the teachers who received tenure this evening. They are an amazing group of professionals who make a difference in the lives of students every day.
2. EastView Elementary on being designated as a Reward School for 2022-23. Starnes also recognized that EastView received a State Letter Grade of A and achieved Level 5 Growth for 2022-23. He stated that GCS is very proud of their “Triple Crown” achievements!
3. Jayden Tolley, on earning the Platinum WorkKeys designation. The Platinum Level on the WorkKeys signifies that an individual has earned a Level 6 on each of three assessments (Graphic Literacy, Applied Mathematics, and Workplace Documents) and has the necessary skills for 99% of the jobs profiled on the WorkKeys Job Pro Database (over 22,000 job analyses). Less than 1% of WorkKeys test takers nationwide achieve the Platinum Level designation.
4. Dr. Bryant, for her report on the ACT Results and congratulations to the students and staff of GHS on their performance.
5. CER Teachers for sharing their expertise and working to develop curriculum materials for the districts who are members of the Comprehensive Educational Resources consortium (currently 28 districts representing approximately 135,000 students).
6. Hal Henard Elementary and TOPS @Greeneville for their outstanding school reports.
7. Roger Hensley, Phillip Graham, our maintenance staff, all the Custodial Leads, and their teams at each of our schools. Following are the results of our annual School Plant Environmental Inspections; Eastview = 100, Tusculum View = 100, Highland = 100, Greeneville High School = 100, Hal Henard = 98, Greeneville Middle School = 99, and Greene Technology Center = 100, for an overall average score of 99.57. The Tennessee Division of Environmental Health conducts inspections of school plants for sanitation and safety requirements annually.
8. Beverly Miller, on being published in an article in eSchoolNews, an online magazine dedicated to education innovation, insights, and resources.
<https://www.eschoolnews.com/innovative-teaching/2024/02/06/5-educators-2024-education/>
9. GHS Wrestling Team, who added to its state champion history with Carson Dupill winning his third state championship in the Class A state tournament. Carson was also named Outstanding Wrestler for Class A.

10. Starnes informed the Board that the Lady Greene Devils will play in the Regional Championship on Wednesday against Elizabethton and have earned a spot in the State Sectionals for a chance to reach the state tournament for the third straight season. The Greene Devils are playing in the Regional Semifinals tonight.

11. The second of four Woolpert Facility Master Planning Steering Committee meetings will be held tomorrow afternoon from 4-6 pm in the “café-gym-atorium” at Highland.

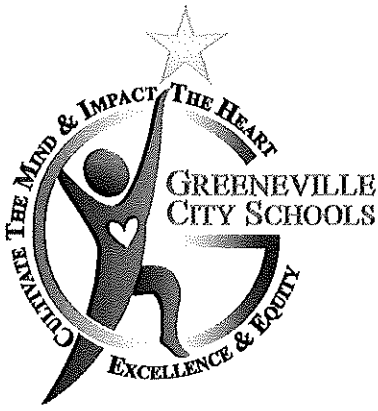
XIV. Adjournment

The meeting was adjourned at approximately 7:04 p.m. Board Approval was unanimous on a motion from Botta (Board Member) and a second from Dr. Shepherd (Vice-Chair).

Respectfully submitted,

Cindy Luttrell, Chair

Steve Starnes, Director of Schools



FIELD TRIP & EXCURSION REQUEST
FORM Out-of-State or Overnight

Name of the school: Greenville High School

Person Requesting: David Taylor

Purpose of the Field Trip: First Robotics Competition

Destination of Field Trip: Cincinnati, OH

Grade(s) of students attending: 9-12

Dates requested: April 3-7 Departure Time: 6:00am Return Time: ~6:00pm

Approximate # of students to attend: 8

Number, names and affiliation of chaperones attending:

1 female List names and affiliation: TBA

2 male List names and affiliation: Seth Beardon Charles Keller
teacher mentor

("There must be at least one female and one male chaperone if the trip is for a mixed group. A chaperone of the same sex will accompany students on overnight trips")

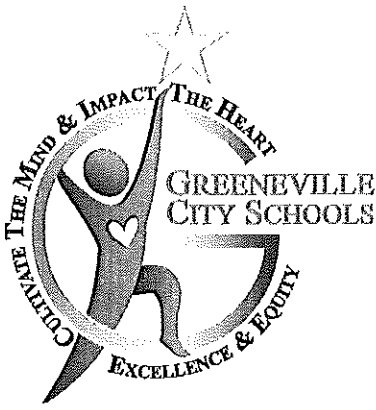
All Greenville City Schools guidelines for out-of-state and overnight field trips shall be followed in planning and conducting this field trip per BOE policy 4.302, and approval of my principal, the Director of Schools, and Board of Education is required. For an Overnight or Out-of-State Field Trip Request to be considered for approval, it must be received in the director of school's office 10 days prior to the scheduled date of the Board meeting at which it will be considered for approval.

[Signature], Principal date approved 3-6-24

_____, Director of Schools date approved _____

_____, Chairman, BOE date approved _____

Cultivate the Mind and Impact the Heart through Excellence and Equity



FIELD TRIP & EXCURSION REQUEST
FORM Out-of-State *or* Overnight

Name of the school: Greeneville High School

Person Requesting: Brad Wislong

Purpose of the Field Trip: Girls Basketball State Tournament

Destination of Field Trip: Murfreesboro, TN

Grade(s) of students attending: 9-12

Dates requested: 3/6-10/24 Departure Time: 9:00 Return Time: TBD

Approximate # of students to attend: 14


Number, names and affiliation of chaperones attending:

1 female List names and affiliation: Annette W-He, Coach

1 male List names and affiliation: Zak Holt, Coach

("There must be at least one female and one male chaperone if the trip is for a mixed group. A chaperone of the same sex will accompany students on overnight trips")

All Greeneville City Schools guidelines for out-of-state and overnight field trips shall be followed in planning and conducting this field trip per BOE policy 4.302, and approval of my principal, the Director of Schools, and Board of Education is required. For an Overnight or Out-of-State Field Trip Request to be considered for approval, it must be received in the director of school's office 10 days prior to the scheduled date of the Board meeting at which it will be considered for approval.


Deanna Martin (Mar 7, 2024 12:30 EST), Principal date approved Mar 7, 2024

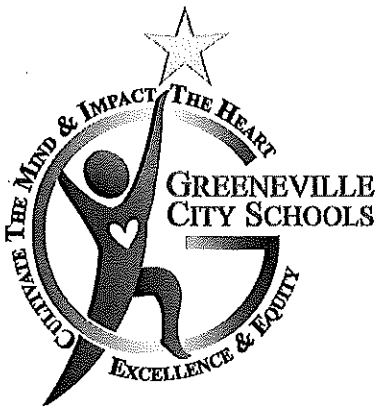

Steve Gorman (Mar 7, 2024 11:31 CST), Director of Schools date approved Mar 7, 2024


Cindy Lunnell (Mar 7, 2024 12:40 EST), Chairman, BOE date approved Mar 7, 2024

Cultivate the Mind and Impact the Heart through Excellence and Equity

Kathryn W. Leonard Administrative Office
129 W. Depot Street Greeneville, TN 37743-1420
(423) 787-8000 | <http://www.gcschools.net>

Revised 9.25.2023



FIELD TRIP & EXCURSION REQUEST
FORM Out-of-State or Overnight

Name of the school: Greenville High School

Person Requesting: Brad Woolsey

Purpose of the Field Trip: Girls State Basketball Tournament (Cheer)

Destination of Field Trip: Murfreesboro, TN

Grade(s) of students attending: 9-12

Dates requested: 3/7-10/24 Departure Time: 12:00 Return Time: TBD

Approximate # of students to attend: 14

Number, names and affiliation of chaperones attending:

2 female List names and affiliation: Chloe Bunch, Therese Hoyle - Coaches

_____ male List names and affiliation: _____

("There must be at least one female and one male chaperone if the trip is for a mixed group. A chaperone of the same sex will accompany students on overnight trips")

All Greenville City Schools guidelines for out-of-state and overnight field trips shall be followed in planning and conducting this field trip per BOE policy 4.302, and approval of my principal, the Director of Schools, and Board of Education is required. For an Overnight or Out-of-State Field Trip Request to be considered for approval, it must be received in the director of school's office 10 days prior to the scheduled date of the Board meeting at which it will be considered for approval.

 _____, Principal date approved Mar 7, 2024

 _____, Director of Schools date approved Mar 7, 2024

 _____, Chairman, BOE date approved Mar 7, 2024

Cultivate the Mind and Impact the Heart through Excellence and Equity

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129 W. Depot Street Greenville, TN 37743-1420
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Revised 9.25.2023












20240307120551595 (2)

Final Audit Report

2024-03-07

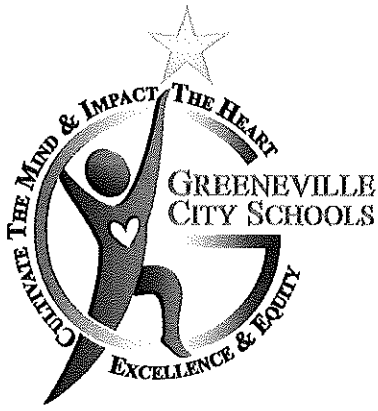
Created:	2024-03-07
By:	Jamie Galyon (galyonj@gcschools.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAA3nHhW12PaJmbXDWuOzw0Z9lbnQMuYryC

"20240307120551595 (2)" History

-  Document created by Jamie Galyon (galyonj@gcschools.net)
2024-03-07 - 5:13:50 PM GMT
-  Document emailed to Steve Starnes (starness@gcschools.net) for signature
2024-03-07 - 5:15:27 PM GMT
-  Email viewed by Steve Starnes (starness@gcschools.net)
2024-03-07 - 5:31:28 PM GMT
-  Document e-signed by Steve Starnes (starness@gcschools.net)
Signature Date: 2024-03-07 - 5:33:11 PM GMT - Time Source: server
-  Document emailed to Deanna Martin (martind@gcschools.net) for signature
2024-03-07 - 5:33:13 PM GMT
-  Email viewed by Deanna Martin (martind@gcschools.net)
2024-03-07 - 5:35:17 PM GMT
-  Document e-signed by Deanna Martin (martind@gcschools.net)
Signature Date: 2024-03-07 - 5:36:24 PM GMT - Time Source: server
-  Document emailed to cindy.luttrell@balladhealth.org for signature
2024-03-07 - 5:36:27 PM GMT
-  Email viewed by cindy.luttrell@balladhealth.org
2024-03-07 - 5:37:20 PM GMT
-  Signer cindy.luttrell@balladhealth.org entered name at signing as Cindy Luttrell
2024-03-07 - 5:40:16 PM GMT
-  Document e-signed by Cindy Luttrell (cindy.luttrell@balladhealth.org)
Signature Date: 2024-03-07 - 5:40:18 PM GMT - Time Source: server

✔ Agreement completed.

2024-03-07 - 5:40:18 PM GMT



**FIELD TRIP & EXCURSION REQUEST
FORM Out-of-State or Overnight**

Name of the school: Greeneville High School

Person Requesting: Daniel Varnell

Purpose of the Field Trip: All-state Honor choir

Destination of Field Trip: Opryland / Nashville TN

Grade(s) of students attending: 11-12

Dates requested: Apr 10-12 Departure Time: 7:00 AM Return Time: midnight

Approximate # of students to attend: 3

Number, names and affiliation of chaperones attending:

1 female List names and affiliation: Beck Ann Nottle GHS

1 male List names and affiliation: Daniel Varnell GHS

("There must be at least one female and one male chaperone if the trip is for a mixed group. A chaperone of the same sex will accompany students on overnight trips")

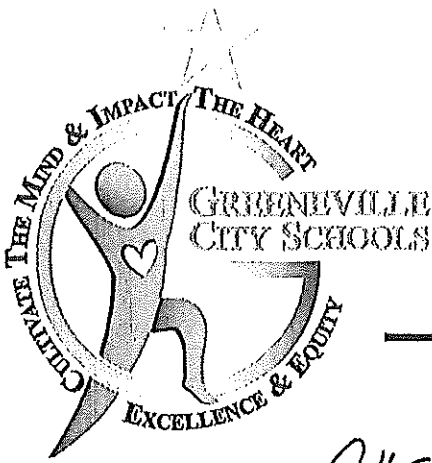
All Greeneville City Schools guidelines for out-of-state and overnight field trips shall be followed in planning and conducting this field trip per BOE policy 4.302, and approval of my principal, the Director of Schools, and Board of Education is required. For an Overnight or Out-of-State Field Trip Request to be considered for approval, it must be received in the director of school's office 10 days prior to the scheduled date of the Board meeting at which it will be considered for approval.

[Signature], Principal date approved 3/20/24

_____, Director of Schools date approved _____

_____, Chairman, BOE date approved _____

Cultivate the Mind and Impact the Heart through Excellence and Equity



FIELD TRIP AND EXCURSION REQUEST FORM
Out-of-State and Overnight

Name of the school: GHS

Person Requesting: Brodie Williams

Purpose of the Field Trip: Performance / Cultural & Musical Education

Destination of Field Trip: New Orleans

Grade(s) of students attending: 9-12

Dates requested: March 15-19, 2024 Departure Time: TBA Return Time: TBA

Approximate # of students to attend: 110

Number, names and affiliation of chaperones attending:

8 female List names and affiliation: _____

8 male List names and affiliation: _____

} TBA all will be background checked prior

("There must be at least one female and one male chaperone if the trip is for a mixed group. A chaperone of the same sex will accompany students on overnight trips")

All Greenville City Schools guidelines for out-of-state and overnight field trips shall be followed in planning and conducting this field trip per Board of Education policy 4.302, and approval of my principal, the Director of Schools, and Board of Education is required. For an Overnight and Out-of-State Field Trip Request to be considered for approval, it must be received in the director of school's office 10 days prior to the scheduled date of the Board meeting at which it will be considered for approval.

[Signature], Principal

date approved 3-25-24

_____, Director of Schools

date approved _____

_____, Chairman, BOE

date approved _____

Cultivate the Mind and Impact the Heart through Excellence and Equity

GREENEVILLE HIGH SCHOOL BAND

March 19, 2024

Steve Starnes
DeAnna Martin
Greeneville City and Board of Education
Greeneville City Schools
POBox1420
Greeneville, TN 37744-1420

Dear Mr. Starnes:

I am requesting permission for the Greeneville High School band to take a performance/trip to New Orleans during Spring break, 2025. We would leave Greeneville on Saturday, March 15, 2025, and return on Wednesday, March 19, 2025. Our performance is scheduled to be a parade in downtown New Orleans.

This trip will be made available to all band students enrolled for the 2024-2025 school year, but participation in this trip is optional. The students will also be accompanied by at least one adult for every five students. We feel this low student /chaperone ratio is a necessity. Each family will be required to sign a form relieving the school board of liability.

The school board will incur no cost for this trip. The total cost for each student to participate will be approximately \$1100 which will include transportation, admission tickets and reservations, all breakfast meals plus at least one other meal a day, and 4 nights lodging. The students will be given many fund-raising opportunities over the next year to help offset their expenses as well as a payment schedule will be set up.

Traditionally, this trip is turning out to be an exciting and very educational experience for our band students. It is a once in a lifetime opportunity for these students. I would appreciate your approval for this trip.

Sincerely,

Brooke Williams, Director of Bands

**Greenville City Schools
Federal Projects Budget Amendment #4
Fiscal Year 2023-2024
Presented March 2024**

Account Subfund #	Description	Federal Projects Budget 2023-2024	Amendment	Amended Federal Projects Budget 2023-2024
10	Consolidated Administration	\$ 108,227	\$ 11,000	\$ 119,227
100	Title I	\$ 536,528	\$ 106,560	\$ 643,088
150	Title I Neglected	\$ 70,934	\$ 452	\$ 71,386
200	Title II Part A	\$ 91,911	\$ 45,448	\$ 137,359
300	Title III	\$ 11,156	\$ 13,372	\$ 24,528
400	Title IV	\$ 58,091	\$ 35	\$ 58,126
430	21st Century Learning	\$ 313,950	\$ -	\$ 313,950
600	Title V	\$ 91,411	\$ 5,704	\$ 97,115
900	IDEA	\$ 662,168	\$ 320,918	\$ 983,086
910	IDEA, Preschool	\$ 13,343	\$ -	\$ 13,343
936	*ESSER 3.0	\$ 1,814,620	\$ -	\$ 1,814,620
937	*Fiscal Premonitoring Supports Grant	\$ -	\$ -	\$ -
942	*Resilient School Communities Grant	\$ 317,659	\$ -	\$ 317,659
701	*ARP Homeless	\$ 12,289	\$ -	\$ 12,289
TBD	*Math Implementation Support Grant	\$ 73,250	\$ -	\$ 73,250
909	*ARP IDEA	\$ 15,028	\$ -	\$ 15,028
951	Literacy Stipend Grant	\$ -	\$ -	\$ -
	Total Revenue	\$ 4,190,565	\$ 503,489	\$ 4,694,054
10	Consolidated Administration	\$ 108,227	\$ 11,000	\$ 119,227
100	Title I	\$ 536,528	\$ 106,560	\$ 643,088
150	Title I Neglected	\$ 70,934	\$ 452	\$ 71,386
200	Title II Part A	\$ 91,911	\$ 45,448	\$ 137,359
300	Title III	\$ 11,156	\$ 13,372	\$ 24,528
400	Title IV	\$ 58,091	\$ 35	\$ 58,126
430	21st Century Learning	\$ 313,950	\$ -	\$ 313,950
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900	IDEA	\$ 662,168	\$ 320,918	\$ 983,086
910	DEA, Preschool	\$ 13,343	\$ -	\$ 13,343
936	*ESSER 3.0	\$ 1,814,620	\$ -	\$ 1,814,620
937	*Fiscal Premonitoring Supports Grant	\$ -	\$ -	\$ -
942	*Resilient School Communities Grant	\$ 317,659	\$ -	\$ 317,659
701	*ARP Homeless	\$ 12,289	\$ -	\$ 12,289
TBD	*Math Implementation Support Grant	\$ 73,250	\$ -	\$ 73,250
909	*ARP IDEA	\$ 15,028	\$ -	\$ 15,028
951	Literacy Stipend Grant	\$ -	\$ -	\$ -
	Total Expenses	\$ 4,190,565	\$ 503,489	\$ 4,694,054

This Amendment Budgets Federal Grant Carryover Funding
*Indicates CARES Act Funding

Greeneville City Schools
School Nutrition Budget Amendment #1
For the 2023-2024 Fiscal Year
Presented: March 2024

Account #	Description	School Nutrition Budget 2023-2024	Amendment	Amended School Nutrition Budget 2023-2024	
43521	Lunch Payments - Children	471,312		471,312	
43522	Lunch Payments - Adults	26,578		26,578	
43523	Income From Breakfast	50,181		50,181	
43525	A La Carte Sales	201,718		201,718	
43990	Other Charges For Services	2,104		2,104	
44165	Rebates	23,546		23,546	
44530	Sale of Equipment	-	500	500	(2)
46520	State Matching Funds	16,107		16,107	
46980	Other State Grants	165,818		165,818	
47111	USDA School Lunch Program	738,320		738,320	
47113	USDA Breakfast	256,787		256,787	
47114	USDA Other	56,248	147,772	204,020	(1)
	Total Revenue	\$ 2,008,719	\$ 148,272	\$ 2,156,991	
51050	Supervisor/Director	81,234		81,234	
51190	Bookkeeper	39,215		39,215	
51620	Clerical	-		-	
51650	School Nutrition Personnel	626,739		626,739	
51890	Other Salaries & Wages	-		-	
52010	FICA	33,446		33,446	
52040	Retirement	60,066		60,066	
52060	Life Insurance	406		406	
52070	Health Insurance	98,706		98,706	
52100	Unemployment Compensation	-		-	
52120	Medicare	7,913		7,913	
53050	Audit Services	3,500		3,500	
53070	Communication	384		384	
53360	Maintenance & Repair Equipment	8,000		8,000	
53550	Travel	4,000		4,000	
53990	Other Contracted Services	9,057		9,057	
54210	Food Preparation Supplies	65,136		65,136	
54220	GP COM SVC FOOD	613,895	74,622	688,517	(1)
54350	Office Supplies	4,482		4,482	
54510	Uniforms	-		-	
54690	USDA Commodity Value	131,000		131,000	
54710	Software	1,177		1,177	
54990	Other Supplies & Materials	11,894		11,894	
55090	Refunds	-		-	
55240	Inservice/Staff Development	5,689		5,689	
55990	Other Charges For Services	2,780		2,780	
57100	School Nutrition Equipment	200,000	73,650	273,650	(1),(2)
	Total Expenses	\$ 2,008,719	\$ 148,272	\$ 2,156,991	

This amendment accomplishes the following objectives:

- (1) Supply Chain Assistance Grant (\$74,622): Milk Purchases & Equipment Assistance Grant (\$73,150): HH Dishwasher
- (2) Sale of Equipment

Watson Leonard
126 Old Shiloh Road
Greeneville, TN 37745
wleonard@leonardassociates.com
423-620-0549

March 6, 2024

Cindy Lutrell
Chair of the Greeneville City Schools Board of Education
129 W. Depot Street
Greeneville, TN 37743

Steve Starnes
Director of Schools – Greeneville City Schools
129 W. Depot Street
Greeneville, TN 37743

Dear Chairwoman Lutrell,

I am writing to formally request consideration to appear before the Greeneville City Schools Board of Education at the upcoming meeting scheduled for March 26th, 2024.

My request is made in accordance with Board Policy 1.404, which allows the consideration for individuals to address the board on matters of concern or importance to the community. Specifically, I seek to present a proposal to provide a donation from individuals and businesses to the Greeneville City Schools system under Board Policy 2.401, Gifts and Bequests.

I am pleased to inform the Board that pledges totaling at least \$30,000 have been committed to help initiate girls' and boys' soccer programs at Greeneville Middle School. These donations are contingent upon the establishment of the programs at Greeneville Middle School for the 2024/2025 school year. This seed money aims to provide financial support for the startup of these programs and to offer ongoing assistance while the booster programs are established for both teams. This strategy seeks to provide support for the proposed programs, as developed by the Greeneville Middle School administration. The donors have expressed complete confidence in Greeneville Middle School's Athletic Department to develop and administer successful girls' and boys' soccer programs at the school.

I am grateful for the opportunity to present this proposal to the Board and seek its approval for the acceptance of the funds upon the creation of these soccer programs. Establishing these programs will enrich the athletic opportunities available to students and contribute positively to the overall educational experience at Greeneville Middle School.

I would also like to address Director of Schools Steve Starnes and express my sincere gratitude for considering this proposal and extending the opportunity to address the Board.

Please feel free to contact me at 423-620-0549 or wleonard@leonardassociates.com if you have any questions or need additional information before the meeting.

Thank you for your attention to this matter. I look forward to presenting before the Greeneville City Schools Board of Education.

Sincerely,

Watson Leonard

cc: Steve Starnes, Director of Schools

Greeneville City Board of Education

Monitoring: Review: Annually	Descriptor Term: Appeals to and Appearances Before the Board	Descriptor Code: 1.404	Revision Date: 07/25/23
		Rescinds: 1.404	Adoption Date: 12/18/14

1 APPEALS TO THE BOARD

2 Any matter relating to the operation of the school system may be appealed to the Board. However, the
3 parties shall attempt to settle all matters at the lowest level of responsibility, and the Board shall not hear
4 complaints or concerns which have not advanced through the proper administrative procedure. If all
5 steps of the administrative procedure have been pursued and there is still a desire to appeal to the Board,
6 the matter shall be referred in writing to the office of the Director of Schools, and the Board shall
7 determine whether to hear the appeal.

8 APPEARING BEFORE THE BOARD

9 Individuals speaking to the board shall address remarks to the Chair and may direct questions to
10 individual board members or staff members only upon approval of the Chair. Each person speaking shall
11 state his/her name, address, and subject of presentation. Remarks will be limited to three (3) minutes
12 unless time is extended by the Board. The Chair shall have the authority to terminate the remarks of any
13 individual who violates state law or does not adhere to board rules.¹

14 *Public Comment Period*²

15 There shall be a public comment period for each meeting with actionable items on the agenda, with the
16 exception of teacher disciplinary hearings. Comments shall be limited to topics listed on the agenda. The
17 total public comment period shall be for no more than twenty (20) minutes. If an individual wishes to
18 address the Board, they shall contact the Director of Schools' office the preceding day before the
19 scheduled meeting to request time to speak or sign up on the form provided before the beginning of the
20 board meeting to request time to speak. Each speaker shall be given no more than three (3) minutes.
21 Delegations shall select only one (1) individual to speak on their behalf unless otherwise determined by
22 the Board.

23 *Adding an Item to the Agenda*

24 Individuals desiring to appear before the Board must submit a written request with descriptive materials
25 to the office of the Director of Schools ten (10) days before the meeting. If the request is approved by
26 the Executive Committee, the item will be placed on the agenda. Individuals placed on the agenda will be
27 recognized at the beginning of the meeting and given five (5) minutes to speak when their item
28 is addressed on the agenda. All requests submitted will be included in the board packet.

Legal References

1. TCA 39-17-306
2. Public Acts of 2023, Chapter No. 300

Cross References

School Board Meetings 1.400
Public Hearings 1.401
Agendas 1.403
Discrimination/Harassment of Employees 5.500
Complaints and Grievances 5.501
Student Discrimination, Harassment, Bullying, Cyber-
bullying, and Intimidation 6.304
Student Concerns 6.305

Greeneville City Board of Education

Monitoring: Review: Annually	Descriptor Term: Gifts and Bequests	Descriptor Code: 2.401	Reviewed Date: 09/26/23
		Rescinds: 2.401	Adoption Date: 01/23/20

1 *General*

2 The Director of Schools is authorized to accept gifts to the school district and may designate others to
3 accept gifts for particular schools on behalf of the Board.¹ The Board will officially express
4 appreciation to the donor, and all major gifts will be reported to the Board and publicly announced.

5 In instances where the Director of Schools or designee doubts the appropriateness or usefulness of an
6 offered gift, the gift may be declined or the matter referred to the Board.

7 In accepting gifts and donations, the following guidelines shall be followed:

- 8 1. Unless otherwise expressly specified in writing, all property contributed, given, or
9 otherwise placed on school premises shall, for all intents and purposes, be a gift and shall
10 become school system property subject to the same controls and regulations that govern the
11 use of other school-owned property.
- 12 2. Contributions of equipment or services that may involve major costs for installation,
13 maintenance, or initial or continuing financial commitments from school funds shall be
14 presented by the Director of Schools' office for Board consideration and approval.
- 15 3. Individuals or organizations wanting to contribute supplies or equipment will consult with
16 school officials about the feasibility of accepting such contributions prior to the solicitation
17 of funds or the making of budgetary appropriations.
- 18 4. Individuals or organizations donating fixed assets with a value of \$5,000 or more shall
19 provide the system with the purchase price of the new item if new or a statement of the fair
20 market value if used.
- 21 5. Individuals or organizations wanting to make monetary contributions to the school system
22 will submit such desire to the school system in writing. This will ensure that funds are not
23 committed to a system project without such funds being available.

Legal References

1. TCA 49-6-2006(a)

Cross References

- Staff Conflicts of Interest 5.601
Staff Gifts and Solicitations 5.605
Gifts 6.710

Greenville City Schools

General Purpose Financial Report

For the Month of February 2024

Account #	Description	Month-to-Date	Year-to-Date	Total Budget	YTD % of Total Budget
<u>REVENUE</u>					
34555	Restricted for Education	\$ -	\$ -	107,655.00	0.0%
34765	Assigned for Support Services	\$ -	\$ -	6,519.00	0.0%
34785	Assigned for Capital Projects	\$ -	\$ -	42,413.00	0.0%
34790	Assigned for Other Purposes	\$ -	\$ -	200,981.00	0.0%
40000	Local Taxes	\$ 795,410.37	\$ 4,483,372.99	8,426,429.00	53.2%
41000	Marriage Licenses	\$ 62.07	\$ 593.12	1,010.00	58.7%
43511	Tuition	\$ 45,472.61	\$ 560,144.47	726,775.00	77.1% (1)
43570	Receipts from Individual Schools	\$ 16,031.59	\$ 87,835.04	157,369.00	55.8%
44000	Other Local Revenue	\$ 12,650.75	\$ 199,394.85	166,142.00	120.0%
46000	State Education Funds	\$ 2,010,143.71	\$ 14,857,975.51	21,388,912.00	69.5%
47100	Federal Through State Grants	\$ -	\$ -	50,000.00	0.0%
47600	Direct Federal Funds (ROTC)	\$ 6,198.75	\$ 35,101.05	54,185.00	64.8%
49000	Operating Transfers & Insurance Recovery	\$ 577,195.20	\$ 3,564,038.47	6,287,349.00	56.2%
Total Revenues		\$ 3,463,165.05	\$ 23,788,455.50	\$ 37,615,739.00	63.2%
<u>EXPENDITURES</u>					
		MTD	YTD		
71100	Regular Instruction	\$ 1,334,151.92	\$ 10,275,131.54	\$ 17,655,153.00	58.2%
71150	Alternative Instruction	11,265.14	82,667.14	135,284.00	61.1%
71200	Special Education	204,616.22	1,428,817.12	2,625,233.00	54.4%
71300	Vocational Education	51,480.13	650,116.83	954,925.00	68.1% (4)
71400	Student Body	-	120.00	1,500.00	8.0%
72110	Attendance	8,907.28	106,426.43	113,895.00	93.4% (4)
72120	Health Services	37,198.43	279,421.91	434,320.00	64.3%
72130	Other Student Support	100,542.16	797,907.51	1,446,780.00	55.2%
72210	Regular Instruction Support	117,559.58	848,288.52	1,481,739.00	57.2%
72220	Special Education Support	34,105.17	243,299.28	365,852.00	66.5%
72230	Vocational Education Support	3,430.05	7,263.82	28,099.00	25.9% (4)
72250	Technology	61,421.48	603,941.01	1,217,435.00	49.6%
72310	Board of Education	33,933.65	725,572.13	898,667.00	80.7% (2)
72320	Office of Director	32,585.24	307,520.56	443,131.00	69.4%
72410	Office of Principal	157,391.31	1,295,870.63	2,024,573.00	64.0%
72510	Fiscal Services	26,892.29	242,573.47	361,526.00	67.1%
72520	Human Resources	24,623.34	220,818.70	354,667.00	62.3%
72610	Operation of Plant	183,352.04	1,501,503.09	2,460,525.00	61.0% (3)
72620	Maintenance of Plant	111,287.35	913,384.40	1,125,394.00	81.2% (3)
72710	Transportation	84,423.18	741,843.32	1,369,699.00	54.2%
73100	School Nutrition	-	3,679.35	-	N/A
73300	Community Services	2,174.39	13,988.72	35,091.00	39.9% (3)
73400	Early Childhood Education	45,504.00	398,666.94	595,255.00	67.0%
76100	Capital Outlay	(46,250.41)	205,693.26	724,213.00	28.4%
81300	Education Debt Service	-	-	326,200.00	0.0%
99100	Operating Transfers	24,061.20	168,428.40	436,583.00	38.6%
Total Expenditures		\$ 2,644,655.14	\$ 22,062,944.08	\$ 37,615,739.00	58.7%
Net Revenue (Expense)		\$ 818,509.91	\$ 1,725,511.42		

Explanation of Footnotes

(1) Tuition Count as of 03/20/2024 is 592 Students

(2) 2023-2024 Liability and Workers' Compensation Insurance Payments Reflected

(3) Reflects Open Purchase Orders for Routine Maintenance & Operations Expenditures and Open POs for Family Resource Center Purchases

(4) Reflects Expenditures for Innovative Schools Model Grant and Attendance Software.

(5) Encumbrances Total \$ 1,952,194

Greeneville City Schools

Federal Projects Financial Report

For the Month of February 2024

<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	\$ 8,437.64	\$ 64,070.28	\$ 108,227.00	59.2%
Title I-A	\$ 34,710.79	\$ 242,149.44	\$ 536,528.00	45.1%
Title I-A Neglected	\$ 5,911.17	\$ 35,467.02	70,934.00	50.0%
Title II-A	\$ 6,108.35	\$ 51,634.10	91,911.00	56.2%
Title III	\$ -	\$ 5,174.15	11,156.00	46.4%
Title IV	\$ 3,624.31	\$ 22,244.96	58,091.00	38.3%
21st Century Learning	\$ -	\$ 40,623.47	313,950.00	0.0%
Title V	\$ 5,222.65	\$ 65,241.65	91,411.00	71.4%
IDEA Part B	\$ 63,270.78	\$ 389,486.47	662,168.00	58.8%
IDEA Pre-School	\$ -	\$ 12,627.48	13,343.00	94.6%
ESSER 3.0**	\$ 151,172.68	\$ 634,840.53	1,814,620.00	35.0%
Resilient School Communities Grant**	\$ -	\$ 108,288.90	317,659.00	34.1%
Literacy Training Stipend Grant**	\$ -	\$ -	-	N/A
Math Implementation Suppor Grant**	\$ 6,500.00	\$ 19,500.00	73,250.00	26.6%
ARP IDEA**	\$ -	\$ 15,027.50	15,028.00	100.0%
ARP Homeless	\$ -	\$ 12,288.91	12,289.00	100.0%
Total Revenues	\$ 284,958.37	\$ 1,718,664.86	\$ 4,190,565.00	41.0%

<u>EXPENDITURES</u>	<u>MTD</u>	<u>YTD</u>	<u>Total Budget</u>	<u>YTD % of Total Budget</u>
Consolidated Administration	\$ 8,323.29	\$ 72,393.57	\$ 108,227.00	66.9%
Title I-A	43,479.63	289,159.01	536,528.00	53.9%
Title I-A Neglected	5,911.17	41,378.19	70,934.00	58.3%
Title II-A	6,611.36	58,245.46	91,911.00	63.4%
Title III	1,604.15	13,082.78	11,156.00	117.3%
Title IV	3,624.31	25,869.27	58,091.00	44.5%
21st Century Grant	24,543.58	135,648.72	313,950.00	43.2%
Title V	5,725.48	71,459.22	91,411.00	78.2%
IDEA Part B	86,268.97	476,333.00	662,168.00	71.9%
IDEA Pre-School	(963.94)	13,343.00	13,343.00	100.0%
ESSER 3.0 **	76,123.62	711,403.10	1,814,620.00	39.2%
Resilient School Communities Grant**	24,223.23	156,734.17	317,659.00	49.3%
Literacy Training Stipend Grant**	-	2,311.10	-	N/A
Math Implementation Suppor Grant**	-	19,500.00	73,250.00	26.6%
ARP IDEA **	-	15,027.50	15,028.00	100.0%
ARP Homeless**	-	12,288.91	12,289.00	100.0%
Total Expenditures	\$ 285,474.85	\$ 2,114,177.00	\$ 4,190,565.00	50.5%
Net Revenue (Expense)	\$ (516.48)	\$ (395,512.14)	\$ -	

*Encumbrances Total \$ 448,648

** Reflects CARES Act Funding Grants

Greeneville City Schools
Greene Technology Center Financial Report
For the Month of February 2024

Account #	Description	Month-to-Date	Year-to-Date	Total Budget	YTD % of Total Budget
<u>REVENUE</u>					
39000	Unassigned Fund Balance	\$ -	\$ -	\$ 46,912.00	0.0%
40000	Local Taxes	68,411.90	478,883.30	684,119.00	70.0% (1)
41000	Marriage Licenses	8.70	60.90	87.00	70.0% (1)
43542	Contracts with Other LEAs (Greene County)	-	423,074.25	564,099.00	75.0% (2)
44000	Other Local Revenue & Miscellaneous Refunds	8,822.01	53,859.60	227,061.00	23.7% (4)
46510	TISA	43,834.40	306,840.80	438,344.00	70.0% (1)
47100	Federal Through State- Carl Perkins	-	22,758.00	45,517.74	50.0%
49000	Operating Transfer (Grv City) & Insurance Recovery	24,061.20	168,428.40	242,112.00	69.6% (1)
	Total Revenues	\$ 145,138.21	\$ 1,453,905.25	\$ 2,248,251.74	64.7%
<u>EXPENDITURES</u>					
71300	Vocational Education	\$ 79,244.36	\$ 606,477.31	\$ 1,279,317.00	47.4%
72130	Other Student Support	9,893.64	65,923.31	87,074.00	75.7%
72250	Technology	5,285.52	42,116.13	63,360.00	66.5%
72310	Board of Education	3,941.02	99,055.83	121,034.00	81.8% (3)
72410	Office of Principal	27,542.07	218,572.31	367,934.00	59.4%
72610	Operation of Plant (Custodial)	23,115.46	154,495.53	231,039.00	66.9%
72620	Maintenance of Plant	2,152.83	24,822.21	22,976.00	108.0%
76100	Capital Outlay	581.65	9,383.41	30,000.00	31.3%
	Carl Perkins Grant	1,599.38	29,732.62	45,517.74	65.3%
	Total Expenditures	\$ 153,355.93	\$ 1,250,578.66	\$ 2,248,251.74	55.6%
	Net Revenue (Expense)	\$ (8,217.72)	\$ 203,326.59		

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 July

(2) Represents Total Amount Received From Greene County Schools

(3) Reflects cost of 2023-2024 Liability and Workers' Compensation Insurance Payments

Encumbrances total \$188,907

This sheet has been updated as of March 20, 2024, with information through February 2024

**GREENEVILLE CITY SCHOOLS
2023 - 2024
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	
	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024
July	\$ -	\$ -	\$ 9,188.59	\$ 10,188.94	\$ 2,701.20	\$ 2,979.58	\$ 2,087.99	\$ 2,414.16	\$ -	\$ -	\$ 12,443.75	\$ 11,499.77	\$ 259.49	\$ 203.70
August	\$ -	\$ -	\$ (8,670.69)	\$ 4,842.06	\$ 1,562.92	\$ 3,048.70	\$ 1,167.29	\$ 2,206.12	\$ -	\$ -	\$ 1,866.77	\$ 11,499.77	\$ -	\$ -
September	\$ -	\$ -	\$ 8,843.53	\$ 13,393.57	\$ 2,448.00	\$ 3,492.41	\$ 2,314.04	\$ 3,545.99	\$ -	\$ -	\$ 12,443.75	\$ -	\$ -	\$ -
October	\$ 310,678.20	\$ 300,200.18	\$ 24,699.44	\$ 13,256.39	\$ 4,361.74	\$ 2,550.59	\$ 5,053.22	\$ 3,113.41	\$ -	\$ -	\$ 23,922.74	\$ 25,443.45	\$ -	\$ -
November	\$ 254,859.08	\$ 236,404.18	\$ 5,023.07	\$ 7,881.24	\$ 2,940.19	\$ 2,117.35	\$ 2,216.44	\$ 2,275.60	\$ -	\$ -	\$ 11,478.99	\$ 13,943.67	\$ -	\$ 1,620.30
December	\$ 727,728.65	\$ 750,450.12	\$ 4,516.08	\$ 5,806.35	\$ 1,537.24	\$ 2,851.38	\$ 1,719.37	\$ 2,598.77	\$ -	\$ -	\$ 11,478.99	\$ 13,943.67	\$ 2,169.51	\$ -
January	\$ 333,034.59	\$ 385,111.53	\$ 6,094.97	\$ 7,698.23	\$ 2,470.03	\$ 3,851.37	\$ 2,791.43	\$ 4,070.68	\$ -	\$ -	\$ 11,479.00	\$ 13,943.67	\$ -	\$ -
February	\$ 1,269,694.23	\$ 1,218,726.83	\$ 14,448.44	\$ 14,904.60	\$ 3,042.81	\$ 883.83	\$ 4,442.79	\$ 3,129.94	\$ -	\$ -	\$ 11,478.99	\$ 13,943.67	\$ 1,010.65	\$ 933.83
March														
April														
May														
ADA Adj.														
June														
Totals	\$ 2,895,994.75	\$ 2,890,892.84	\$ 64,143.43	\$ 77,971.38	\$ 21,064.13	\$ 21,775.21	\$ 21,792.57	\$ 23,354.67	\$ -	\$ -	\$ 96,592.98	\$ 104,217.67	\$ 3,439.65	\$ 2,757.83
Commission	\$ 57,919.90	\$ 57,817.86	\$ 1,282.87	\$ 1,559.43	\$ 210.64	\$ 217.75	\$ 435.85	\$ 467.09	\$ -	\$ -	\$ 965.93	\$ 1,042.18	\$ 34.40	\$ 27.58
Total Net	\$ 2,838,074.86	\$ 2,833,074.98	\$ 62,860.56	\$ 76,411.95	\$ 20,853.49	\$ 21,557.46	\$ 21,356.72	\$ 22,887.58	\$ -	\$ -	\$ 95,627.05	\$ 103,175.49	\$ 3,405.25	\$ 2,730.25
Difference		\$ (5,101.91)		\$ 13,827.95		\$ 711.08		\$ 1,562.10		\$ -		\$ 7,624.69		\$ (681.82)

	Sales Tax		Bank Excise Tax		Mixed Drink Tax		Statutory Local Tax		Marriage Licenses		Subtotal		2022-23% of Actual	2023-24 % of Budget
	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024		
July	\$ 421,100.29	\$ 454,782.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114.49	\$ 102.50	\$ 447,895.80	\$ 482,170.84	6.7%	7.1%
August	\$ 432,580.24	\$ 462,239.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90.13	\$ 65.89	\$ 428,596.66	\$ 483,901.64	6.5%	7.2%
September	\$ 496,616.02	\$ 437,371.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82.83	\$ 90.29	\$ 522,748.17	\$ 457,894.24	7.9%	6.8%
October	\$ 392,440.02	\$ 419,680.05	\$ -	\$ -	\$ 13,304.80	\$ -	\$ -	\$ -	\$ 136.42	\$ 129.34	\$ 774,596.58	\$ 764,373.41	11.7%	11.3%
November	\$ 420,689.99	\$ 419,812.07	\$ -	\$ -	\$ -	\$ 12,593.93	\$ -	\$ 35.00	\$ 121.80	\$ 134.22	\$ 697,329.56	\$ 696,817.56	10.5%	10.3%
December	\$ 415,739.51	\$ 426,635.17	\$ -	\$ -	\$ -	\$ 11,478.11	\$ 97.40	\$ 35.00	\$ 87.70	\$ 61.01	\$ 1,165,074.45	\$ 1,213,859.58	17.5%	18.0%
January	\$ 433,205.57	\$ 449,111.79	\$ -	\$ -	\$ 13,304.80	\$ -	\$ -	\$ 35.00	\$ 56.03	\$ 70.77	\$ 802,436.42	\$ 863,893.04	12.1%	12.8%
February	\$ 499,814.62	\$ 539,025.55	\$ -	\$ -	\$ -	\$ -	\$ 35.00	\$ 35.00	\$ 43.85	\$ 34.17	\$ 1,804,011.38	\$ 1,791,617.42	27.2%	26.5%
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	\$ 3,512,186.26	\$ 3,608,657.90	\$ -	\$ -	\$ 26,609.60	\$ 24,072.04	\$ 132.40	\$ 140.00	\$ 733.25	\$ 688.19	\$ 6,642,689.02	\$ 6,754,527.73		
Commission	\$ 35,121.86	\$ 36,086.58	\$ -	\$ -	\$ 266.10	\$ 240.72	\$ 1.32	\$ 1.40	\$ 7.33	\$ 6.88	\$ 96,246.20	\$ 97,467.47		
Total Net	\$ 3,477,064.40	\$ 3,572,571.32	\$ -	\$ -	\$ 26,343.50	\$ 23,831.32	\$ 131.08	\$ 138.60	\$ 725.92	\$ 681.31	\$ 6,546,442.82	\$ 6,657,060.26		
Difference		\$ 96,471.64		\$ -		\$ (2,537.56)		\$ 7.60		\$ (45.06)		\$ 111,838.71		

Total budgeted projection for 2023 - 2024 is \$ 9,111,645 The year-to-date collection of \$ 6,754,528 is 74.1% of the total budgeted projection.
The amount collected year-to-date is \$ 111,839 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 February 29, 2024

<u>LOCAL REVENUE</u>	2022-2023	2023-2024	Variance	Actual % Change
Property Tax	\$ 2,895,994.75	\$ 2,890,892.84	\$ (5,101.91)	-0.18%
Property Tax - Prior Year	64,143.43	77,971.38	13,827.95	21.56%
Clerk & Master	21,064.13	21,775.21	\$ 711.08	3.38%
Interest & Penalty	21,792.57	23,354.67	\$ 1,562.10	7.17%
Pick-Up Taxes	-	-	\$ -	0.00%
In Lieu Of - Local Utility	96,592.98	104,217.67	\$ 7,624.69	7.89%
In Lieu Of - Other	3,439.65	2,757.83	\$ (681.82)	-19.82%
Sales Tax	3,512,186.26	3,608,657.90	\$ 96,471.64	2.75%
Bank Excise Tax	-	-	\$ -	0.00%
Mixed Drink Tax	26,609.60	24,072.04	\$ (2,537.56)	-9.54%
Statutory Local Taxes	132.40	140.00	\$ 7.60	5.74%
Marriage Licenses	733.25	688.19	\$ (45.06)	-6.15%
Totals	\$ 6,642,689.02	\$ 6,754,527.73	\$ 111,838.71	1.68%

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 \$684,206*

<u>BEP/TISA REVENUE</u>	2022-2023	2023-2024	Variance
July	\$ 400,115.00	\$ 416,759.00	\$ 16,644.00
August	1,694,900.00	1,995,544.43	\$ 300,644.43
September	1,694,900.00	1,995,544.43	\$ 300,644.43
October	1,694,900.00	1,995,544.42	\$ 300,644.42
November	1,694,900.00	1,995,544.43	\$ 300,644.43
December	1,694,900.00	2,312,476.43	\$ 617,576.43
January	1,723,100.00	1,995,544.43	\$ 272,444.43
February	1,699,600.00	1,995,544.43	\$ 295,944.43
March			\$ -
April			\$ -
May			\$ -
June			\$ -
Totals	\$ 12,297,315.00	\$ 14,702,502.00	\$ 2,405,187.00

**Greeneville City Schools
BID TABULATION FORM**

JOB NAME		Highland Water Source Heat Pump Replacement							
BID OPENING TIME		2 p.m. 2-21-2024							
TABULATOR		Robin Crabtree							
		Scaled	License	Addenda 1	Addenda 2	Base	Alternate	Alternate	
	Bidding Company	Envelope	number	Acknowledged	Acknowledged	bid	Bid #2	Bid #3	Grand Total
	American Mechanical Contractors	✓	20327			\$	\$	\$	\$ 87,720
						\$	\$	\$	\$
	J & F Mechanical Incorporated	✓	41175			\$	\$	\$	\$ 98,167
						\$	\$	\$	\$
	Nor-well Company Inc	✓	TN#7543			\$	\$	\$	\$ 149,500
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
						\$	\$	\$	\$
COMMENTS									
AWARD TO:									
LOWEST BIDDER? YES ***IF NO, JUSTIFICATION IS:									
PREPARED BY: Phillip Graham									
APPROVED BY: <i>[Signature]</i>									
DATE: 2-21-2024									
DATE: 2-21-2024									

Greeneville City Schools

312 Floral St
Greeneville, Tennessee 37743
Phone: 423-787-8003
Fax: 423-787-8026

Bidding Information for: HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT

ADVERTISEMENT

Greeneville City Schools is currently requesting bids for the installation of 15 water source heat pumps at Highland Elementary School. This project includes some minor electrical connections and pipefitting work. Also included in this project is duct work to connect the new units to the existing ductwork and new fresh air dampers. Bid Packets can be obtained by contacting Mr. Phillip Graham at grahamp@gcschools.net or by calling 423-787-8003. Bids will be received up to bid opening on February 21st, 2024, 2:00 PM EST.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

GENERAL INFORMATION

Greeneville City Schools is currently soliciting bids for the installation of water source heat pumps at Highland Elementary School. It is the intent of GCS to have installation complete by June 30, 2024.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

QUESTIONS

Questions may be submitted in writing only via email to:

Mr. Phillip Graham
Operations Supervisor
grahamp@gcschools.net
Phone 423-787-8003
Fax 423-787-8026

Questions will not be accepted after February 15th, 2020.

BIDS

Bids shall be submitted on the original bid form and shall be signed by an authorized agent of the company submitting the bid.

The Bidder's name must be placed on the sealed envelope containing the executed Bid Form and the entire bid packet with each page initialed including the drawings; otherwise, the Bid will not be considered. The envelope cover shall be plainly marked "Sealed Bid for Highland Elementary HVAC Equipment Replacement". The envelope shall also include the license number of the contractor and delivered to:

Mr. Phillip Graham
Operations Supervisor
Greeneville City Schools
312 Floral Street
Greeneville, TN 37743

INFORMATION PROVIDED

Included in this document you will find:

1. Scope of Work and General Information.
2. Specifications for installing the HVAC equipment.
3. Bid Form.
4. Information Sheet.

IMPORTANT DATES

February 21st, 2024, 2:00 PM EST. Bids will be opened at 312 Floral St
June 30th, 2024 Project completed in full with the exception of the two roof top units.

SCOPE OF WORK

Greeneville City Schools will be accepting bids from installing contractors with a minimum of 5 years' commercial mechanical plumbing and electrical experience to install water source heat pumps. Installation will require electrical connections, hydronic connections, and ductwork to connect the new units to the existing supply duct work and new fresh air dampers that will be installed as part of this project. to provide management oversight and furnish all the necessary labor, tools, and parts to connect the HVAC units in accord with the included drawings. Contractors shall dispose of the existing equipment, scraps and waste. Each bidding installation contractor shall include a list of facilities where they have installed HVAC equipment including the phone numbers of the Facility Directors of each location.

INSTRUCTION TO BIDDERS

All bidders shall quote in conformance with exact conditions and specifications outlined in this document. Voluntary alternates shall not be accepted unless the base bid information is provided. **Bids shall be submitted on the bid form in this packet along with the entire bid packet including drawings with each page initialed by the bidder.** Anyone wishing to submit a bid is encouraged to tour the facility to see the exact working conditions and locations of the existing equipment.

BONDING

Performance and payment bonds will be required by Greeneville City Schools.

CONTROLS

All HVAC unit controls will be installed and connected by HSC Building Automation. The HVAC equipment installation contractor shall coordinate the installation of the controls with HSC. The HSC representative to contact is: Eric Shreve, (304) 573-5181.

EMPLOYEE SCREENING

Employee Screening: Comply with Owner's requirements regarding drug and background screening of Contractor personnel working on the Project site.

1. Maintain list of approved screened personnel with Owner's Representative.
2. Provide background checks on all personnel as administered through the Tennessee Bureau of Investigation's Tennessee Applicant Processing Services (TAPS).

EQUIPMENT BEING SUPPLIED BY GREENEVILLE CITY SCHOOLS

13 TRANE Standard Efficiency WSHP units.

2 TRANE Rooftop WSHP units with curb adapters

13 motorized fresh air dampers

Hose kits including:

- 3/4" diameter hose or 1" for high efficiency units (Field Installed)
- 36" stainless steel hose (Field Installed)
- Strainer with blow down valve and hose connector (Field Installed)
- Supply ball valve with pressure/temperature ports (Field Installed)
- Return ball valve with pressure/temperature port (Field Installed)
- Manual Balancing Valve Flow Control (Field Installed)
- Memory Stop (manual balancing valve)
- Zone valve (Field Installed)
- Ball Valve or Manual Hose Kit with Zone Valve (Field Installed)
- 3/4" condensate hose with molded p-trap (Field Installed)

The installation contractor will be responsible for supplying all other materials needed for complete HVAC equipment installation not specifically mentioned above. The materials supplied by the contractor shall be included in the installation bid.

INSURANCE

All bidding parties must include proof of workers compensation, one-million-dollar liability insurance policy listing Greeneville City Schools as additional insured, properly licensed and bonded in order to be considered.

VISITATION TO THE SITE

Contractors interested in taking detailed field measurements shall schedule a site visit with Mr. Phillip Graham. The contractor shall be responsible for take-off of all areas designated to ensure proper fit in all areas designated. No request for installation extras will be considered due to measurement or take-off errors by the contractor.

ELECTRICAL

Electrical connections shall be made by licensed electricians according to NEC.

PIPE IDENTIFICATION

Pipe shall be identified with flow direction and by supply and return labels.

PIPING AND SPECIALTIES

All hydronic piping shall be installed according to IBC. All pipe shall be thoroughly secured by proper anchors. All piping shall be labeled and marked with flow direction.

PIPE AND FITTING INSULATION

All pipe and fittings shall be insulated with fiberglass insulation with a flame spread rating of 25 or less and a smoke developed rating of 50 or less in according to ASTM E84 and NFPA 90A. All gaps shall be closed with the appropriate vapor barrier tape or sealant for the insulation used. The insulation shall be installed in a neat and workmanlike manner and painted flat black in areas where the insulation is visible.

PIPE SUPPORT

All pipes shall be supported from the building structure in a neat and workmanlike manner. The use of wire or metal straps for pipe supports will not be permitted.

VALVES

All valves shall be installed per the specifications included in this packet.

INSTALLATION TIMES

Greeneville City Schools' foremost priority behind the safety of our students is education. HVAC equipment installation cannot disrupt normal class times. The successful contractor shall complete installation during hours that will not interfere with the school schedule. If the contractor chooses to work hours beyond 6:00-4:30 or on weekends this must be approved beforehand by Greeneville City Schools.

CLEAN UP

After completion of equipment installation, the installation contractor shall remove all scraps, packaging, and rubbish caused by their work and leave the work areas in clean and neat condition.

WARRANTY

The installation contractor shall guarantee all workmanship and materials furnished by the contractor against defects for a period of one year from the date of final payment and shall make any adjustments and replace defective work without additional cost.

DAMAGE TO THE BUILDING

The successful bidder shall be responsible for any damage to the building by their employees or subcontractors while on site. Touch up painting and or staining required on wall finishes, doors frames or trim shall be repaired to match adjacent surfaces and shall be included in this bid.

PAYMENT

The contractor shall invoice Greeneville City Schools for work on a monthly basis no later than the 5th day of the month for work completed the previous month. Prior to approval of the invoice, an inspection will be made by the owner's representative together with the contractor and engineer to ensure that all work has been completed according to specifications.

BID FORM

Completely fill in all the attached bid forms when submitting bid. Bid may not be split between bidders.

UNDERGROUND UTILITY LOCATION SERVICES

The contractor will be responsible for contacting the underground utility locating service before beginning any work. Any damage done to underground utilities will be repaired at the contractor's expense.

SUBSTITUTIONS

No substitutions will be accepted.

QUESTIONS

All questions should be directed to Mr. Phillip Graham at grahamp@gcschools.net

INFORMATION SHEET

Installing Contractor:

Company Name American Mechanical Contractors Inc.
Street Address 5172 SullivanGardens Parkway
City, State, Zip Kingsport, TN 37660
Contact Name Jerry Broyles
Phone Number 423-349-7011 423-817-2223
Email Jbroyles@Americanmech.com
Years in Business 44 years
Manufacturers Certified Installer Yes No

Provide references for projects of similar size and scope:

Organization Greene County School System
Street Address 940 W. Summer St
City, State, Zip Greeneville, Tn. 37743
Contact Name David Myers
Phone Number 423-470-0900
Email david.myers@gcstn.org

Organization UPM Pharmaceuticals
Street Address 501 5th Street
City, State, Zip Bristol TN 37620-2246
Contact Name Brett Delp
Phone Number 423-989-7066
Email bdelp@upm-inc.com

Bid Submission Check List

Please make sure you have completed the following:

- ✓ Included insurance certificate.
- ✓ Included Bid bond (Not applicable if bid is under \$25,000).
- ✓ Initialed each page of the bid packet including any addenda if applicable.
- ✓ Clearly marked the envelope "Sealed Bid for Highland Water Source Heat Pump Replacement"
- ✓ Clearly listed the contractor's license number on the front of the envelope. (Not applicable if bid is under \$25,000)
- ✓ Sealed the envelope.



Axiom Rooftop Water Source Heat Pump (GERW)

Unit Overview	
WSHP Model	GWSC060
Unit Configuration	Rooftop
Compressor Stages	1-stage
Nominal Capacity	5 Ton
Refrigerant Type	R-410a
Refrigerant Circuit	Heating & Cooling
Heat Exchanger	Copper
Airflow Configuration	Downflow
Airflow Application	Convertible



Airflow and Fluid Information			
Airflow Properties		Fluid Properties	
Design Airflow	2000 cfm	Freeze Protection	30 F (For Water loop)
Hinged Service Access / Filters	Hinged pnl/2 in pltd filters MERV 8	Fluid Type	Water
Fresh Air Selection	Econ, com enth 0-100% w/ baro rel	Fluid Freeze Point	32.00 F
		Fluid Flow Rate	15.0 gpm
		Fluid PD	10.0 ft H2O

Electrical, Motor, and Fan Information			
Electrical Information		Efficiency Information @ AHRI	
Unit Voltage	208-230/60/3	Cooling Efficiency Ratio	14.80 EER
External Static Pressure (ESP)	0.50 in H2O	Cooling Power	4.13 kW
Total External TSP	0.57 in H2O	Heating Efficiency Ratio	4.86 COP (kW/kW)
Total FLA - 208V	25.10 A	Heating Power	4.44 kW
Total FLA - 230V	25.10 A		
Min Circuit Ampacity (MCA - 208V)	30.00 A		
Min Circuit Ampacity (MCA - 230V)	30.00 A		
Max Overload Protection (MOP - 208V)	45.00 A		
Max Overload Protection (MOP - 230V)	45.00 A		
Unit Mounted Disconnect	Non-fused disconnect		
Through the Base Provisions	Through the base electrical		
Convenience Option	Powered conv. outlet		
Motor & Fan			
Supply Fan/Drive/Type Motor	Standard drive motor		
Supply Motor HP	1.00 hp		
Drive Type	Direct		
Indoor RPM	853 rpm		

Coil Performance		
	Main Cooling	Main Heating
Gross Capacity	64.1 MBh	73.7 MBh
Gross Sensible Capacity	54.4 MBh	
Net Capacity	62.4 MBh	75.4 MBh
Net Sensible Capacity	52.7 MBh	
Heat of Rejection/Absorption	76.5 MBh	60.3 MBh
Entering Fluid Temperature	86.0 F	68.0 F
Leaving Fluid Temperature	96.2 F	60.0 F
Entering Dry Bulb (EDB)	80.6 F	68.0 F
Leaving Dry Bulb (LDB)	56.6 F	102.4 F
Entering Wet Bulb (EWB)	66.2 F	
Leaving Wet Bulb (LWB)	56.1 F	

JWB



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

Controls

Control Type	Microprocessor controls
Zone Sensor	Programmable zone sensor
System Monitoring Controls - 1	Discharge air sensing tube

Acoustical Performance

Sound Power Level (Lw)	63 Hz	125 Hz	250 Hz	500 Hz	1 kHz	2 kHz	4 kHz	8 kHz
Ducted Discharge	80 dB	84 dB	71 dB	69 dB	65 dB	63 dB	63 dB	56 dB
Ducted Inlet	75 dB	73 dB	63 dB	59 dB	58 dB	53 dB	52 dB	45 dB
Outdoor Noise	90 dB	90 dB	85 dB	85 dB	83 dB	79 dB	74 dB	68 dB

Information for LEED Projects

ASHRAE 90.1/GSA compliance	Yes
Refrigerant Charge ckt 1	7.6 lb
Rated Gross Cooling Capacity (AHRI)	69.6 MBh
Cooling Efficiency Ratio @ AHRI	14.80 EER
Heating Efficiency Ratio @ AHRI	4.86 COP (kW/kW)
Compressor Power	3.62 kW
Actual Motor Power	0.55 bhp

JWB

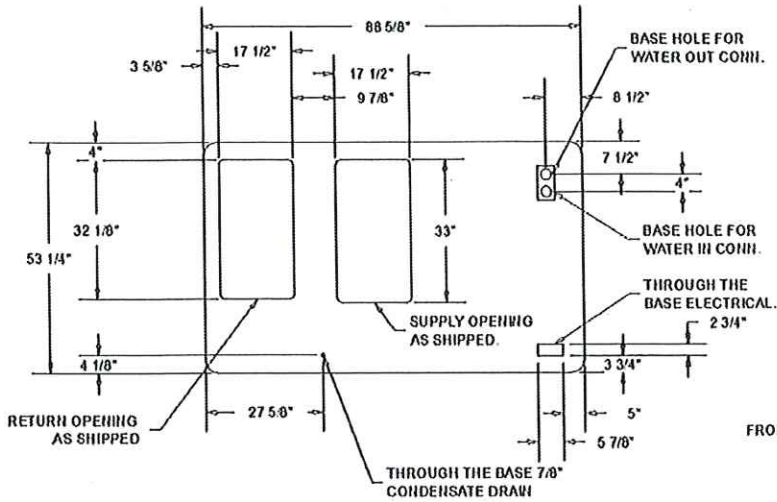


TRANE

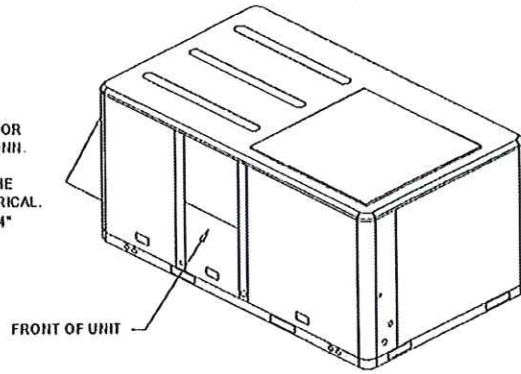
Job Name: MWR Highland ES WSHIP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

FILTER SIZE	QTY
16" x 25" x 2"	4

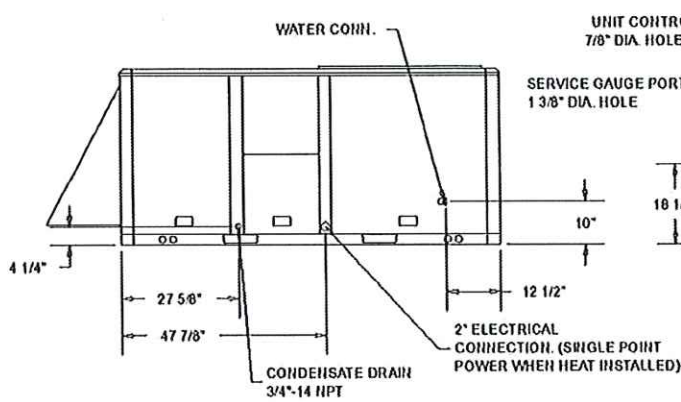
NOTE: WATER IN/OUT FITTING CONN. ARE INSIDE THE UNIT.



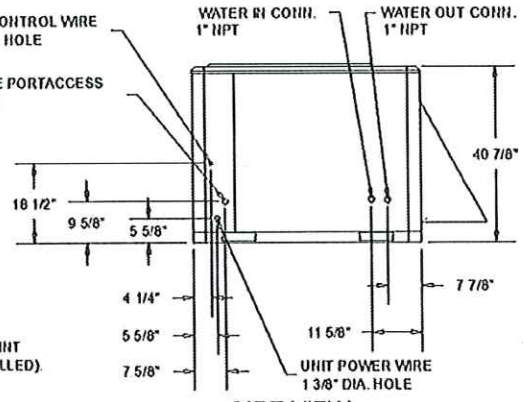
PLAN VIEW



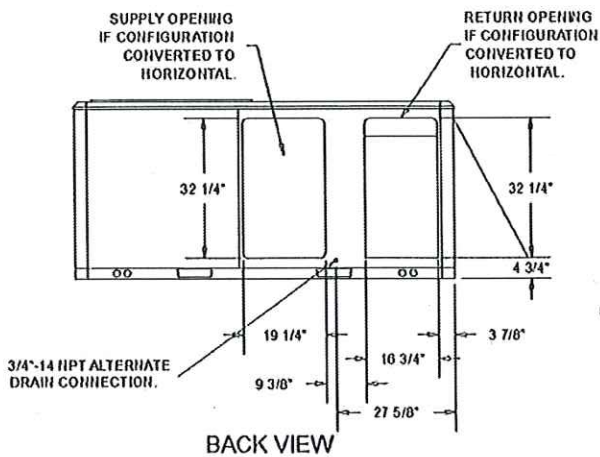
FRONT OF UNIT



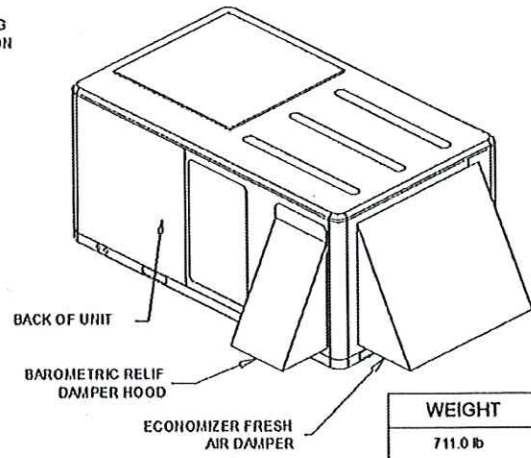
FRONT VIEW



SIDE VIEW



BACK VIEW



BACK OF UNIT

BAROMETRIC RELIEF DAMPER HOOD

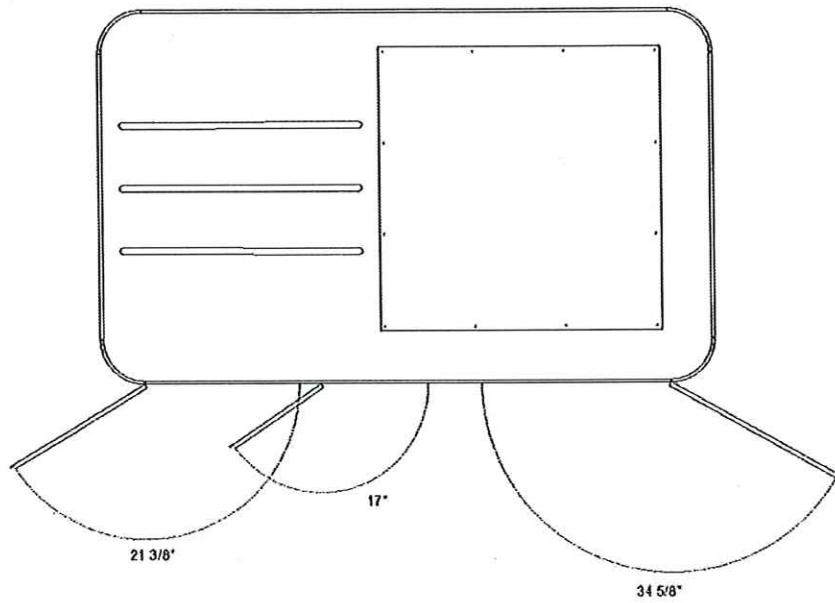
ECONOMIZER FRESH AIR DAMPER

WEIGHT
711.0 lb

JWB



Job Name: MWR Highland ES WSHF
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2



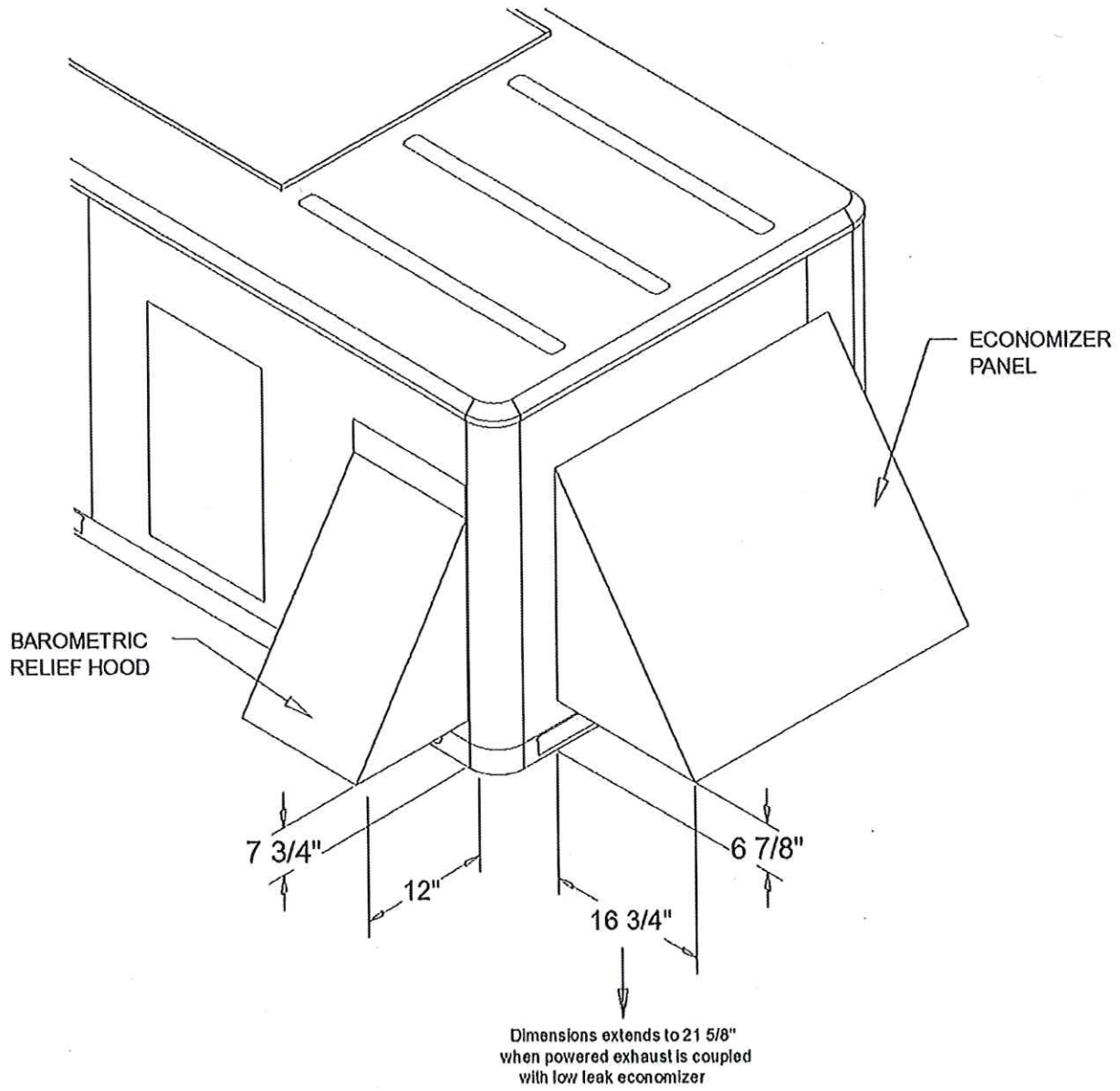
SWING DIAMETER
FOR HINGED DOORS OPTION

JWB



Job Name: MWR Highland ES WSHF
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

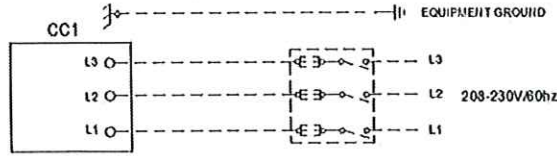
UNIT SHOWN WITH ECONOMIZER & BAROMETRIC RELIEF HOOD



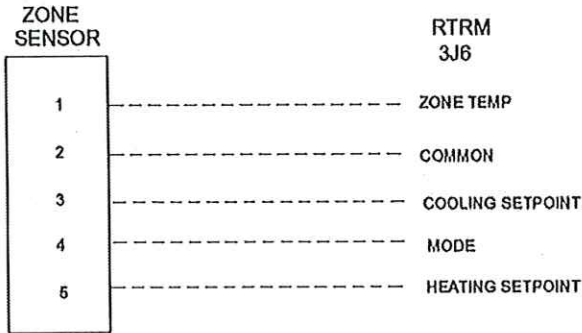
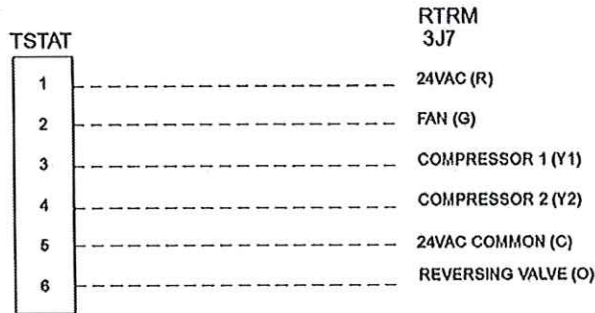


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: RTU-01, RTU-02
 Quantity: 2

UNIT POWER WIRING 3 PHASE POWER SUPPLY



FIELD WIRING BELOW IS FOR SENSOR CONNECTIONS



Unit Maintenance

NOTES:

1. ALL WIRING AND DEVICES SHOWN DASHED TO BE SUPPLIED AND INSTALLED BY THE CUSTOMER IN ACCORDANCE WITH NATIONAL AND LOCAL ELECTRICAL CODES.
2. LOW VOLTAGE CONTROL WIRING MUST NOT BE RUN IN CONDUIT WITH POWER WIRING.

<p>⚠ WARNING HAZARDOUS VOLTAGE! DISCONNECT ALL ELECTRIC POWER BEFORE REMOVING OR CONNECTING ANY FIELD WIRING. DO NOT TOUCH TERMINALS BEFORE SERVICING THE UNIT. ALWAYS USE APPROPRIATE SAFETY PROCEDURES. CAPACITORS MAY BE CHARGED STORED VOLTAGE. ALWAYS REFER TO THE INSTRUCTIONS FOR CAPACITOR DISCHARGE FAILURE TO DO SO MAY CAUSE SERIOUS INJURY OR DEATH.</p>	<p>⚠ AVERTISSEMENT TENSION DANGEREUSE! COUPER TOUS LES TENDONS ET OUVRIR LES SECTIONNEMENTS AVANT DE DÉMONTAGER OU RÉPARER L'APPAREIL. NE PAS TOUCHER LES TERMINAUX AVANT D'INTERVENIR. TOUJOURS UTILISER LES PROCÉDÉS DE SÉCURITÉ APPROPRIÉS. LES CONDENSATEURS PEUVENT ÊTRE CHARGÉS. LA TENSION EST STOCKÉE. RÉFÉRENCEZ-VOUS AUX INSTRUCTIONS POUR LA DÉCHARGE DES CONDENSATEURS. LE NON-RESPECT DE CES PROCÉDÉS PEUT CAUSER DE GRAVES BLESSURES OU LA MORT.</p>	<p>⚠ ADVERTENCIA ¡VOLTAJE PELIGROSO! DESCONECTE TODA LA ENERGÍA ELÉCTRICA ANTES DE DESMONTAR O CONECTAR CUALQUIER WIRING. NO TOQUE LOS TERMINALES ANTES DE INTERVENIR. SIEMPRE USE LOS PROCEDIMIENTOS DE SEGURIDAD ADECUADOS. LOS CONDENSADORES PUEDEN ESTAR CARGADOS. SIEMPRE REFERIRSE A LAS INSTRUCCIONES PARA LA DESCARGA DE LOS CONDENSADORES. EL NO RESPECTAR ESTOS PROCEDIMIENTOS PUEDE CAUSAR LESIONES GRAVES O LA MUERTE.</p>
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JWB



Casing

Unit casing shall be constructed of zinc coated, heavy gauge, galvanized steel. Exterior surfaces shall be cleaned, phosphatized, and finished with a weather-resistant baked enamel finish. Unit's surface shall be tested 672 hours in a salt spray test in compliance with ASTM B117. Cabinet construction shall allow for all maintenance on one side of the unit.

All exposed vertical panels and top covers in the indoor air section shall be insulated with a 1/2", 1.0 lb pound density foil-faced, fire-resistant, permanent, odorless, glass fiber material. The base of the downflow unit shall be insulated with 1/2", 1.0 lb pound density foil-faced, closed-cell material. The downflow unit's base pan shall have no penetrations within the perimeter of the curb other than the raised 1 1/8" high supply/return openings to provide an added water integrity precaution, if the condensate drain backs up. The base of the unit shall have provisions for forklift and crane lifting.

General - Rooftop 3-10 ton

The units shall be convertible airflow. The entering fluid operating range shall be between 25 degrees F and 120 degrees F as standard from the factory for all units. Cooling performance shall be rated in accordance with ANSI/AHRI/ASHRAE/ISO Standard 13256-1 testing procedures. All units shall be factory assembled, internally wired, fully charged with R-410A and 100 percent run tested to check cooling operation, fan and blower rotation, and control sequence before leaving the factory. Wiring internal to the unit shall be colored and numbered for simplified identification. Units shall be ETL listed and labeled, classified in accordance to UL 1995/CSA C22.2 236-2011 4th Edition. Canadian units shall be Canadian ETL Certified.

Economizer - 3 to 10 Ton

This accessory shall be available with or without barometric relief. The assembly includes fully modulating 0-100 percent motor and dampers, minimum position setting, preset linkage, wiring harness with plug, spring return actuator and fixed dry bulb control. The barometric relief shall provide a pressure operated damper that shall be gravity closing and shall prohibit entrance of outside air during the equipment off cycle. Optional solid state or differential enthalpy control shall be available for either factory or field installation. The economizer arrives in the shipping position and shall be moved to the operating position by the installing contractor.

Thermostatic expansion valve

The equipment is provided with a bi-directional thermal expansion valve. This device allows operation of the equipment in the range of 25 to 120 degrees F entering fluid temperatures and 40 to 95 degrees F entering air temperatures. The equipment operates with one variable (entering water temperature, entering air temperature, cfm or gpm) at an extreme condition. All other variables must be within the nominal range of operation.

ReliaTel standalone controls

Units shall be completely factory wired with necessary controls and contactor pressure lugs or terminal block for power wiring. Units shall provide an external location for mounting fused disconnect device. Micro-processor controls shall be provided for all 24 volt control functions. The resident control algorithms shall make all heating, cooling and/or ventilating decisions in response to electronic signals from sensors measuring indoor and outdoor temperatures. The control algorithm maintains accurate temperature control, minimizes drift from set point and provides better building comfort. A centralized Micro-processor shall provide anti-short cycle timing and time delay between compressors to provide a higher level of machine protection.

Rooftop refrigerant circuits - Heat pump

Each refrigerant circuit will have bidirectional thermostatic expansion valve, service pressure ports and refrigerant line filter driers factory installed. An area will be provided for replacement suction line driers.



Water-to-refrigerant system - Copper heat exchanger

Heat Exchanger - The water-to-refrigerant heat exchanger is of a high quality coaxial coil for maximum heat transfer. The copper coil is deeply fluted to enhance heat transfer and minimize fouling and scaling. The coil has a working pressure of 650 psig on refrigerant side and 400 psig for the water side. The factory shall provide rubber isolation to the heat exchanging device to enhance sound attenuation.

Reversing Valve - The reversing valve is a pilot operating sliding piston type with replaceable encapsulated magnetic coil. This valve is energized in cooling.

Tubing - The refrigerant tubing shall be of 99% pure copper. This system shall be free from contaminants and conditions such as drilling fragments, dirt and oil. All refrigerant & water lines shall be insulated with elastomeric insulation that has a 3/8-inch thick wall in the air-side section of the unit.

Air-to-refrigerant coil

Internally finned, 5/16" copper tubes mechanically bonded to a configured aluminum plate fin shall be standard. Coils shall be leak tested at the factory to ensure the pressure integrity. All coils are pressure and leak tested at minimum of 450 psig. The completely assembled refrigerant system is leak tested at a minimum of 240 psig with a refrigerant and nitrogen mixture. All dual compressor units shall have intermingled evaporator coils. Sloped condensate drain pans are standard.

Two-Inch Pleated Filters (MERV8 & 13)

Two inch pleated media filters shall be available on all models.

2" Filter

Two inch standard filters shall be factory supplied on all units.

Compressor(s)

All units shall have direct-drive hermetic, scroll type compressors, with centrifugal oil pump providing positive lubrication to moving parts. Motor shall be suction gas-cooled and shall have a voltage utilization range of plus or minus 10 percent of unit nameplate voltage. Crankcase heater, internal temperature and current-sensitive motor overloads shall be included for maximum protection. Compressors shall have internal spring isolation and sound muffling to minimize vibration transmission and noise. External high pressure and low pressure switches shall be standard.

Reference or Comparative Enthalpy

Reference Enthalpy is used to measure and communicate outdoor humidity. The unit receives and uses this information to provide improved comfort cooling while using the economizer. Comparative Enthalpy measures and communicates humidity for both outdoor and return air conditions, and return air temperature. The unit receives and uses this information to maximize use of economizer cooling, and to provide maximum occupant comfort control. Reference or Comparative Enthalpy option shall be available when a factory or field installed Downflow Economizer is ordered. This option is available on all downflow models.

UPM

Through the base electrical with disconnect switch

Factory installed 3-pole, molded case disconnect switch with provisions for through the base electrical connections are available. The disconnect switch will be installed in the unit in a water tight enclosure with access through a swinging door. Factory wiring will be provided from the switch to the unit high voltage terminal block. The switch will be UL/CSA agency recognized. Note: The disconnect switch will be sized per NEC and UL guidelines but will not be used in place of unit overcurrent protection.

30 degree Freezestat

For applications that do not utilize anti-freeze, freeze protection is provided on units as standard by the use of a 30 freezestat device. Entering water temperature should be greater than or equal to 40 degrees. During startup it is recommended that the entering water temperature be greater than or equal to 45 degrees to avoid nuisance tripping.



Discharge Line Thermostat

A bi-metal element discharge line thermostat is installed as a standard option on the discharge line of each system. This standard option provides extra protection to the compressors against high discharge temperatures in case of loss of charge, extremely high ambient and other conditions which could drive the discharge temperature higher. Discharge line thermostat is wired in series with high pressure control. When the discharge temperature rises above the protection limit, the bi-metal disc in the thermostat switches to the off position, opening the 24 VAC circuit. When the temperature on the discharge line cools down, the bi-metal disc closes the contactor circuit, providing power to the compressor. When the thermostat opens the fourth time, the ReliaTel control must be manually reset to resume operation on that stage.

FIOPS - Hinged Access Doors

Sheet metal hinges are available on the Filter/Evaporator Access Door and the Compressor/Control Access Door.

Discharge Air Sensing Kit

This kit provides true discharge air sensing in heating models. This sensor is a status indicator readable through Tracer or Tracker. The kit is functional only with the ReliaTel Options Module.

Phase monitor

Phase monitor shall provide 100% protection for motors and compressors against problems caused by phase loss, phase imbalance, and phase reversal. Phase monitor is equipped with an LED that provides an ON or FAULT indicator. There are no field adjustments. The module will automatically reset from a fault condition.

Unit Top

The top cover shall be one piece construction or, where seams exist, it shall be double-hemmed and gasket-sealed. The ribbed top adds extra strength and enhances water removal from unit top.

Powered or Unpowered Convenience Outlet

This is a GFCI, 120v/15amp, 2 plug, convenience outlet, either powered or unpowered. When the convenience outlet is powered, a service receptacle disconnect will be available. The convenience outlet is powered from the line side of the disconnect or circuit breaker, and therefore will not be affected by the position of the disconnect or circuit breaker. This option can only be ordered when the Through the Base Electrical with either the Disconnect Switch or Circuit Breaker option is ordered.

Stainless Steel Drain Pan

This option provides excellent corrosion and oxidation resistance. Drain pan shall be reversible and constructed of 304 stainless steel.

Indoor fan

All 3 to 5 ton units shall be direct drive, FC centrifugal fans.

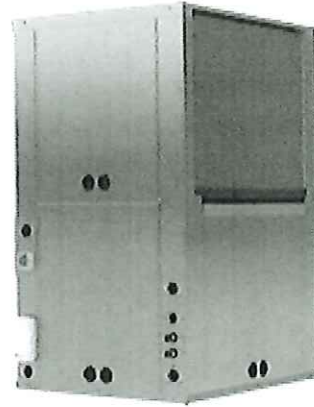
All motors shall be thermally protected. All indoor fan motors meet the U.S. Energy Policy Act of 1992 (EPACT).



Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: WSHP-03
 Quantity: 1

Axiom Standard Efficiency Water Source Heat Pump

Unit Overview	
WSHP Model	GEVG042B
Unit Configuration	Std eff vertical R-410A
Nominal Capacity	3 1/2 ton
Refrigerant Type	R-410a
Refrigerant Circuit	Heating & cooling
Return-Air Arrangement	Left
Supply-Air Arrangement	Top
Weights and Dimensions	
Approximate unit weight	252.0 lb
Approximate shipping weight	312.0 lb
Unit width	21.500 in
Unit depth	26.000 in
Unit height	38.000 in



Airflow and Fluid Information			
Airflow Properties		Fluid Properties	
Design Airflow	1330 cfm	Fluid Type	Water
Filter Type	2" MERV 13	Fluid Freeze Point	32.00 F
Water In/Out Diameter	0.750 in	Fluid Flow Rate	10.50 gpm
		Fluid PD	27.34 ft H2O

Electrical, Motor, and Fan Information			
Electrical Information		Efficiency Information @ AHRI	
Unit Voltage	208-230/60/3	Cooling Efficiency Ratio	14.9 EER
External Static Pressure (ESP)	0.500 in H2O	Heating Efficiency Ratio	4.70 COP (kW/kW)
Total External SP	0.807 in H2O	Efficiency Information @ Design	
Total FLA	16.80 A	Cooling Power	3.06 kW
Min Circuit Ampacity (MCA)	21.00 A	Heating Power	3.73 kW
Max Overload Protection (MOP)	30.00 A		
Motor & Fan			
Motor Type	Variable ECM - Constant Torque		
Supply Motor HP	0.750 hp		

Coil Performance		
	Main Cooling	Main Heating
Gross Capacity	42.90 MBh	54.00 MBh
Gross Sensible Capacity	32.90 MBh	
Net Capacity	41.20 MBh	55.70 MBh
Net Sensible Capacity	31.20 MBh	
Heat of Rejection/Absorption	51.63 MBh	42.97 MBh
Entering Fluid Temperature	86.00 F	68.00 F
Leaving Fluid Temperature	95.83 F	59.81 F
Entering Dry Bulb (EDB)	80.60 F	68.00 F
Leaving Dry Bulb (LDB)	59.18 F	106.25 F
Entering Wet Bulb (EWB)	66.20 F	
Leaving Wet Bulb (LWB)	56.15 F	

Heating Section			
Function	Std eff vertical R-410A	Heating EAT	68.00 F
Heat Type & Capacity	0.00 kW	Heating LAT	106.25 F
Input Heating Capacity	55.70 MBh		

SWB



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1

Hose Kit	
Hose Kit Diameter	0.750 in

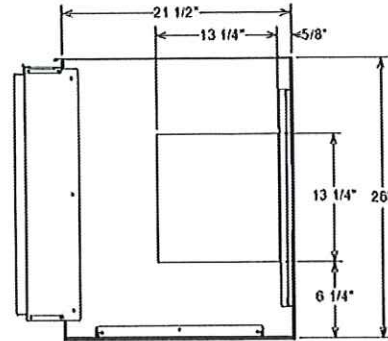
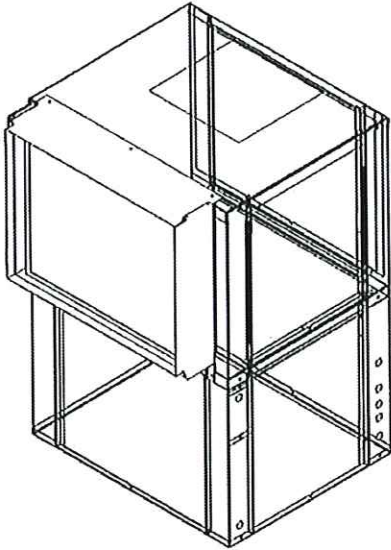
Controls	
Control Types	Deluxe 24v controls
Fault Sensors	Condensate overflow sensor

Information for LEED Projects	
ASHRAE 90.1/CSA compliance	Yes
Refrigerant Charge	3.9 lb
Actual Motor Power kW	0.50 kW

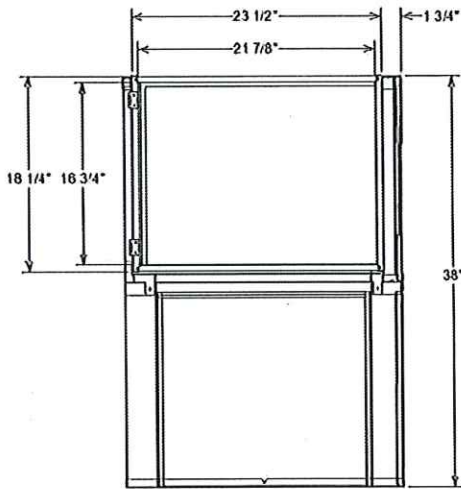
JWB



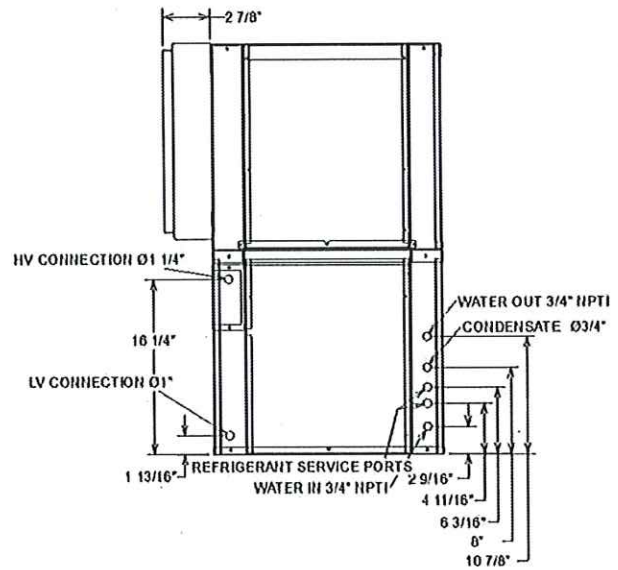
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Prepared For:
Unit Tag: WSHP-03
Quantity: 1



TOP VIEW



LEFT VIEW

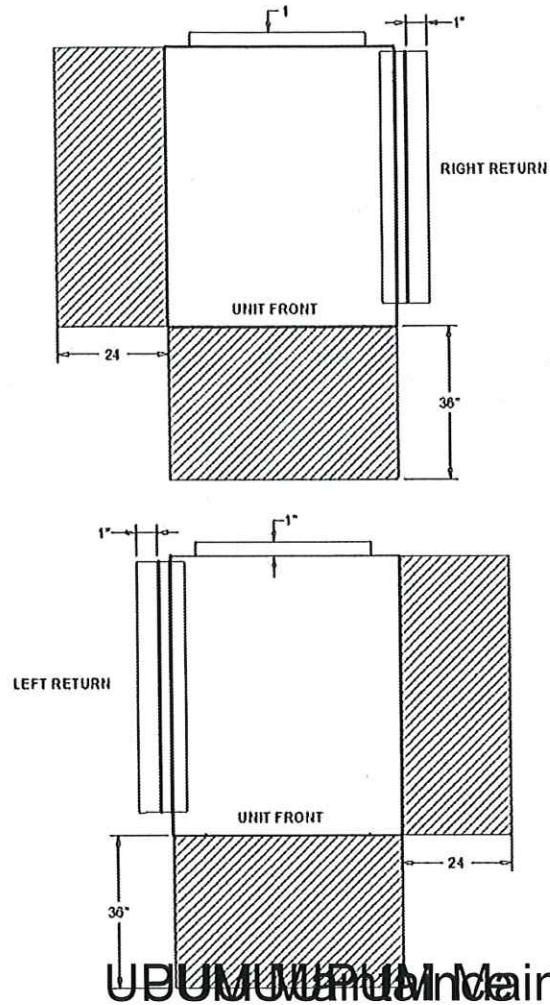


FRONT VIEW

JWB



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1



UPUMUUPU Maintenance

CLEARANCE - TOP VIEW

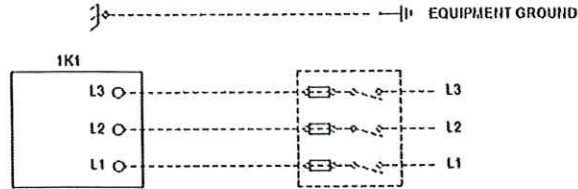
NOTE: THE 24" SIDE CLEARANCE IS FOR OPTIMAL ACCESS ONLY. SIDE CLEARANCE IS NOT A REQUIREMENT AS MOST COMPONENTS CAN BE ACCESSED FROM THE FRONT OF THE

SWB

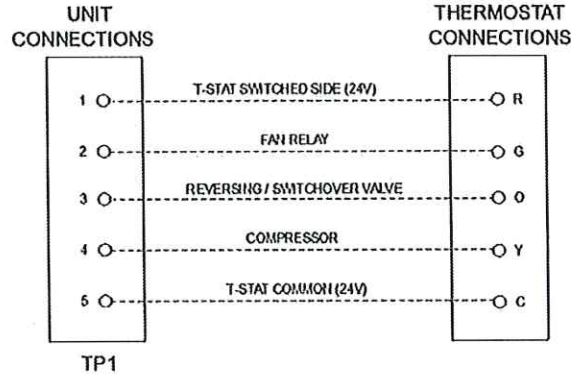


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: WSHP-03
 Quantity: 1

UNIT POWER WIRING 3 PHASE POWER SUPPLY



FIELD WIRING BELOW IS FOR THERMOSTAT CONNECTIONS



NOTES:

1. DASHED LINES INDICATE RECOMMENDED FIELD WIRING BY OTHERS. DASHED LINE ENCLOSURES AND/OR DASHED DEVICE OUTLINES INDICATE COMPONENTS PROVIDED BY OTHERS. SOLID LINES INDICATE WIRING BY THE TRANE CO.
2. ALL FIELD WIRING MUST BE IN ACCORDANCE WITH THE NATIONAL ELECTRIC CODE (NEC), STATE, AND LOCAL REQUIREMENTS.

<p>⚠ WARNING HAZARDOUS VOLTAGE! DISCONNECT ALL ELECTRICAL POWER INCLUDING MAIN DISCONNECTS AND FOLLOW LOCKOUT/TAG OUT PROCEDURES BEFORE SERVICING THIS UNIT. FOR YOUR PROTECTION, CAPACITORS MUST BE DISCHARGED BEFORE WORKING. UNITS WITH VARIABLE SPEED DRIVE REFER TO CAPACITOR INSTRUCTIONS FOR DISCHARGE PROCEDURE. FAILURE TO DO THIS MAY BE DANGEROUS TO YOU OR OTHERS. LEVANTAR TODAS LAS FUENTES DE ENERGIA ELÉCTRICA ANTES DE TRABAJAR EN ESTE EQUIPO. SIGUIENDO EL PROCEDIMIENTO DE BLOQUEO Y ETIQUETADO ANTES DE SERVICIAR ESTE EQUIPO. PARA SU PROTECCIÓN, LOS CONDENSADORES DEBEN DESCARGARSE ANTES DE TRABAJAR EN EL EQUIPO. EN LOS EQUIPOS CON MOTOR DE VELOCIDAD VARIABLE, REFERIRSE A LAS INSTRUCCIONES PARA LA DESCARGA DE LOS CONDENSADORES.</p>	<p>⚠ AVERTISSEMENT TRÈS DANGEREUX! COUPEZ TOUS LES TENSORS ET OUI, PAR LES SECTIONNEURS PRINCIPAUX, AVANT DE COMMENCER LES TRAVAUX. SUITE À LA RÉGULATION, IL EST ÉCESSAIRE D'ATTENDRE QUE TOUS LES CONDENSATEURS SE DÉCHARGENT AVANT DE COMMENCER LES TRAVAUX SUR LES UNITÉS À VITESSE VARIABLE. SE RÉFÉRER AUX INSTRUCTIONS DE DÉCHARGEMENT POUR LES CONDENSATEURS. NE PAS RÉPARER CES UNITÉS DE FABRICATION TRANE SANS ÊTRE FORMÉ ET ÉQUIPPÉ EN SÉCURITÉ.</p>	<p>⚠ ADVERTENCIA ¡VOLTAJE PELIGROSO! DESCONECTE TODA LA ENERGÍA ELÉCTRICA, INCLUIDAS LAS DESCONECTORES PRINCIPALES Y SIGUIENDO EL PROCEDIMIENTO DE BLOQUEO Y ETIQUETADO ANTES DE SERVICIAR AL EQUIPO. PARA SU PROTECCIÓN, LOS CONDENSADORES DEBEN DESCARGARSE ANTES DE TRABAJAR EN EL EQUIPO. EN LOS EQUIPOS CON MOTOR DE VELOCIDAD VARIABLE, REFERIRSE A LAS INSTRUCCIONES PARA LA DESCARGA DE LOS CONDENSADORES. EL NO REALIZAR LO ANTERIORMENTE MENCIONADO PUEDE OCASIONAR LA LESIÓN O SER LESIONES PERSONALES.</p>
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General

Equipment shall be completely assembled, piped, internally wired, fully charged with R-410A and test operated at the factory. Filters, thermostat field interface Terminal Plug (TP1), and all safety controls are furnished and factory installed. The system water inlet and outlet connections shall be female NPT composed of either copper or a bronze option. The equipment shall contain ETL-US-C, and AHRI-ISO 13256-1 listings and labels prior to leaving the factory. Service and caution area labels shall also be placed on the unit in their appropriate locations..

Unit casing

Panels shall be insulated with either 1/2-inch thick dual density bonded glass fiber, 1/2-inch thick foil faced glass fiber, or closed cell elastomeric foam. Foil faced insulation edges are encapsulated to prevent glass fibers from entering the airstream. The elastomeric foam is UL listed with a flammability rating of 5V. The glass fiber insulations have a flame spread of 25 or less and a smoke developed classification of 50 or less per ASTM E-84 and UL 723. The dual density insulation has a minimum rated service air velocity of 3600 feet per minute (FPM) and meets the erosion requirements of UL 181. Access for inspection and cleaning of the unit drain pan, coils and fan section shall be provided. The unit shall be installed for proper access. Procedures for proper access inspection and cleaning of the unit shall be included in the maintenance manual.

Sound attenuation package

Sound attenuation will be applied as a standard feature in the product design. The sound reduction package (1/2 through 5-ton equipment) will include vibration isolation to the compressor and water-to-refrigerant coil, unit base stiffeners, and a second stage of vibration isolation to the compressor and water-to-refrigerant base pan.

The unit shall be tested and rated in accordance with AHRI 260.

Compressor - 5 Ton and under

The unit shall contain a high efficiency rotary or scroll compressor. External vibration isolation shall be provided by rubber mounting devices located underneath the mounting base of the compressor. A second isolation of the refrigeration assembly shall be supported under the compressor mounting base. Internal thermal overload protection shall be provided. Protection against excessive discharge pressure shall be provided by means of a high pressure switch. Protection against a loss of charge shall be provided by a low pressure safety.

Air-to-refrigerant coil

The air-to-refrigerant coil shall consist of copper tubes mechanically bonded into evenly spaced aluminum fins. All coils shall be leak tested to 450 psig and pressure tested to 650 psig at the factory to ensure the pressure integrity. The tubes are to be completely evacuated of air and correctly charged with proper volume of refrigerant prior to shipment.

The refrigerant coil distributor assembly shall be of orifice style with round copper distributor tubes. The tubes shall be sized consistently with the capacity of the coil. Suction headers shall be fabricated from rounded copper pipe.

A thermostatic expansion valve shall be factory selected and installed for a wide range of control.



Water-to-refrigerant system - Copper heat exchanger

Heat Exchanger - The water-to-refrigerant heat exchanger is of a high quality coaxial coil for maximum heat transfer. The copper coil is deeply fluted to enhance heat transfer and minimize fouling and scaling. The coil has a working pressure of 400 psig on the water side and 650 psig on the refrigerant side. The factory shall provide rubber isolation to the heat exchanging device to enhance sound attenuation.

Reversing Valve - The reversing valve is a pilot operating sliding piston type with replaceable encapsulated magnetic coil. This valve is energized in cooling.

Tubing - The refrigerant tubing shall be of 99% pure copper. The system shall be free from contaminants and conditions such as drilling fragments, dirt and oil. All water lines that are located in the indoor air stream shall be insulated with 3/8 inch thick elastomeric insulation. The refrigerant lines that are located in the indoor air stream that are not directly over the drain pan area shall be insulated with 3/8 inch thick elastomeric insulation.

Electrical

The unit control box shall contain all necessary devices to allow heating and cooling operation to occur from a remote wall thermostat. These devices shall be as follows:

-24 VAC energy limiting class II 75 VA (minimum) transformer

-24 VAC blower motor relay

-24 VAC compressor contactor for compressor control

-Field thermostat connections shall be provided for ease of hook-up to a Terminal Plug (TP1) located in the unit's control box

-Lockout circuit which controls cycling of the compressor shall be provided to protect the compressor during adverse operating conditions. The device may be reset by momentarily interrupting power to the 24 VAC control circuit. For units with the UC400B, if there is a fan/system switch on the sensor module, placing it in the ?OFF? position will reset the latched diagnostics.

Deluxe controller

The deluxe control package provides a 75 VA transformer. The controller includes a lockout relay, anti-short cycle compressor protection, random start delay, brown-out protection, time delay, general alarm, compressor delay on start and an open relay for pump request. Optional wiring from the factory for condensate overflow, hot gas reheat, electric heat and compressor enable is provided. Three LED (light emitting diodes) are included for diagnostics of the equipment.

Stainless Steel Drain Pan (Drain Pan or Digit 40 = B)

The stainless steel drain pan and the drain stubout shall be constructed of heavy gauge type 304 stainless steel. The bottom of the drain pan shall be sloped on two planes which pitches the condensate to the drain connection. The stainless steel material shall meet the requirements of ASTM A480/A480M and comply with the chemical composition requirements of ASTM A240. The drain pan shall be insulated to prevent moisture accumulation on the drain pan material. The drain pan insulation material shall be suitable to be used in the airflow and consists of closed cell elastomeric insulation, complying with flammability requirements of UL94-5V.

Motor/Fan

The motor shall be an ECM variable speed motor with thermal overload protection. The ECM motor is programmed to provide soft starting and a constant torque over a range of static pressures and airflows. For the Deluxe Basic control options, an ECM control board is provided that allows easy field adjustment to manually set the fan speed to meet the specific application. For the UC400b, Tracer TU must be used to set the fan speed.

The fans shall be placed in a draw-through configuration and shall be a centrifugal, direct drive type. They are constructed of corrosion resistant galvanized material. Removal of the motor and fan wheel shall be made possible utilizing the factory provided orifice ring.

Merv 13 filter

JWB



A 2" MERV 13 filter(s) shall be provided with the unit. MERV 13 shall be rated per ASHRAE 52.2. The filters shall be classified per UL Standard 900 for flammability. The filter shall have an initial resistance of 0.35" W.G. or less at 500 FPM. The filter shall have a final resistance of 1.0" W.G.

Thermostatic expansion valve

The equipment is provided with a bidirectional thermal expansion valve. This device allows operation of the equipment in the range of 25 to 110 degrees F entering fluid temperatures and 55 to 85 degrees F entering air temperatures. The equipment operates with one variable (entering water temperature, entering air temperature, cfm or gpm) at an extreme condition. All other variables must be within the nominal range of operation.

Matte Insulation - Vertical 0.5 - 5 ton

Panels shall be insulated with 1/2-inch thick dual density bonded glass fiber. Corner posts are insulated with closed cell elastomeric foam. The exposed side of the dual density fiberglass is a high density erosion proof material suitable for use in air streams up to 3600 feet per minute (FPM) and meets the erosion requirements of UL 181. It has a flame spread of less than 25 and a smoke developed classification of less than 50 per ASTM E-84 and UL 723. The elastomeric foam is UL listed with a flammability rating of UL 94-5V.

Stainless Steel Drain Pan

The unit drain pan and the drain stubout shall be constructed of heavy gauge type 304 stainless steel. The stainless steel material shall meet the requirements of ASTM A480/A480M and comply with the chemical composition requirements of ASTM A240. The drain pan shall be insulated to prevent moisture accumulation on the drain pan material. The drain pan insulation material shall be suitable to be used in the airflow and consists of closed cell elastomeric insulation, complying with flammability requirements of UL 94-5V.

Standard sound attenuation package

Sound attenuation will be applied as a standard feature in the product design. The sound reduction package will include vibration isolation to the compressor and water-to-refrigerant coil, unit base stiffeners, and a second stage of vibration isolation to the compressor and water-to-refrigerant base pan.

The unit shall be tested and rated in accordance with AHRI 260.

Single point power connection

Single point power connection allows a convenient location to bring in the power supply to the unit. The one single power source will power the entire unit including the controls, compressor, blower motor and all installed options.

Ducted filter rack

The ducted filter rack shall be factory mounted for the use of 1 or 2 inch filters and shall provide easy access to the filters from the side of the filter rack through a door that does not require a tool. Duct collars will be built into the filter rack to provide an easy means to connect the duct work to the unit.



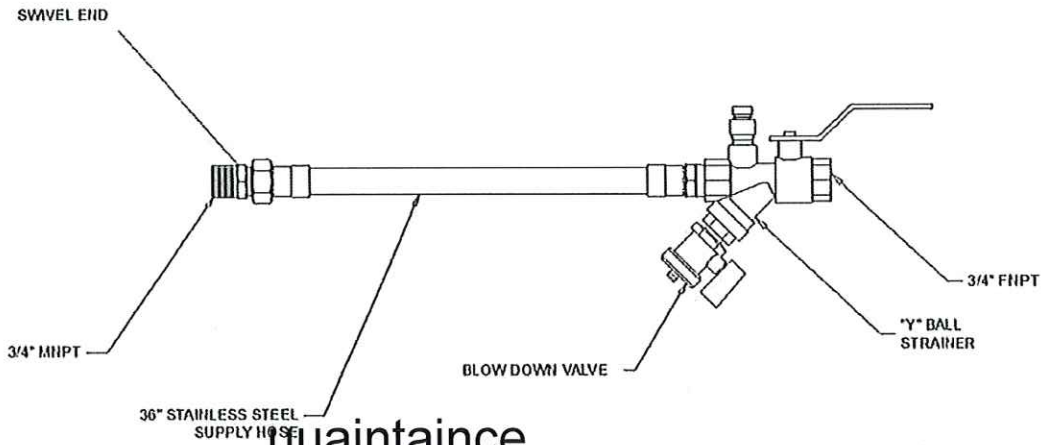
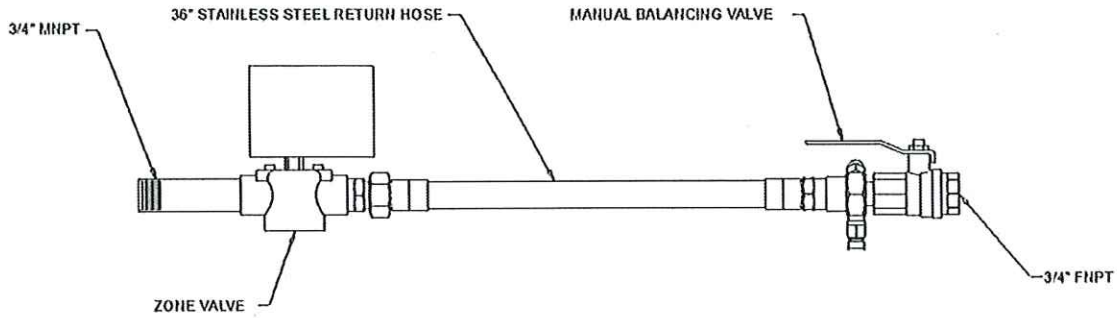
Job Name: MWR Highland ES WSHIP
Project Name:
Unit Name: HAYS
Result Name: HP-SE

Baseunit			
Hose kit type	Ball Valve or Manual Hose Kit w Zone Val	Hose diameter	3/4" diameter hose
Hose length	36" stainless steel hose	Strainer option	Strainer w/BDV & hose connector
Supply ball valve	Ball valve w/PT port	Auto flow rate	Manual Balancing Valve Flow Control
Ship cycle	Standard ship cycle	Memory stop	Memory Stop (manual balancing valve)
Reducing option	No reducer	Return ball valve	Ball valve w/PT port
Design sequence	First design	Zone valve	Zone valve
Manual Balancing Valve	6.7 CV (0.75" hose) (4.7-15 gpm)	Condensate hose	3/4" condensate hose

JWB



HAYS FLUID CONTROLS MANUAL BALANCING VALVE HOSE KIT WITH STRAINER AND ZONE VALVE



Quaintance

JWB



Hays Fluid Controls Manual Balancing Valve Hose Kit

Each Hays Fluid Controls Mesurmeter Manual Balancing Valve Hose Kit shall contain two manual ball valves, Mesurmeter (MM) manual balancing valve, and two flexible hoses. This manual balancing method uses an in-line flow measurement device and an adjustment feature to measure and set flow rates at each heat pump. Mesurmeter (MM) uses a metering device, valve handle, memory stop, positive shut-off and dual differential pressure read-out ports as standard. Kits are factory tightened and leak tested, with the ability to be tagged to the schedule.

Ball Valves

The Ball Valves shall be constructed from forged brass with chrome plated brass construction with blow out proof/double O-ring stems. It shall be rated from 32 to 225 degrees F. Valve bodies are suitable for 400 PSIG maximum working pressure. A pressure/temperature port shall be provided for verifying the pressure differential and system temperature.

Supply and Return Hoses (1/2-inch to 1 1/4-inch)

All supply and return hoses are equipped with swivel end connections. All end connections are permanently crimped to meet state pressure ratings. 1/2 inch to 1-1/4 inch hose material is EPDM rubber, and rated for maximum working pressure of 400 PSI, The minimum burst pressure is four times the working pressure. Hose material is stainless steel braid over an EPDM liner, and bonded to the braid. Hoses are rated for 32-225°F. Hose connectors are permanently crimped. Swivels shall be BP with a male NPT. Adapters are fixed male NPT. All connections are brass and have reusable thread sealant pre-applied to the tapered pipe threads.

Strainer Option

The Y-strainer body shall be constructed of brass with a blowdown valve/hose connector with a brass cap. The cap shall be sealed with a non-asbestos gasket. The strainer body shall be suitable for 400 PSIG maximum working pressure. The strainer screen shall be 304 stainless steel with 20-mesh. The strainer shall be ported with female pipe thread per ASME/ANSI b1.20.1, and B31.9.

Memory Stop

A memory stop option shall be provided to allow the valve to be closed for service, and then reopened to setpoint without disturbing balance position.

Zone Valve

The motorized water zone valve is a 2-position, spring-return water valve installed on the return side of the system. The valve will open when the unit compressor begins running to allow water flow through the unit. As the compressor shuts down, the valve will slowly close off water through the unit to reduce water consumption.

HIGHLAND ELEMENTARY SCHOOL

WSHP REPLACEMENT PROJECT

208 N. HIGHLAND AVE.

GREENEVILLE, TENNESSEE 37745

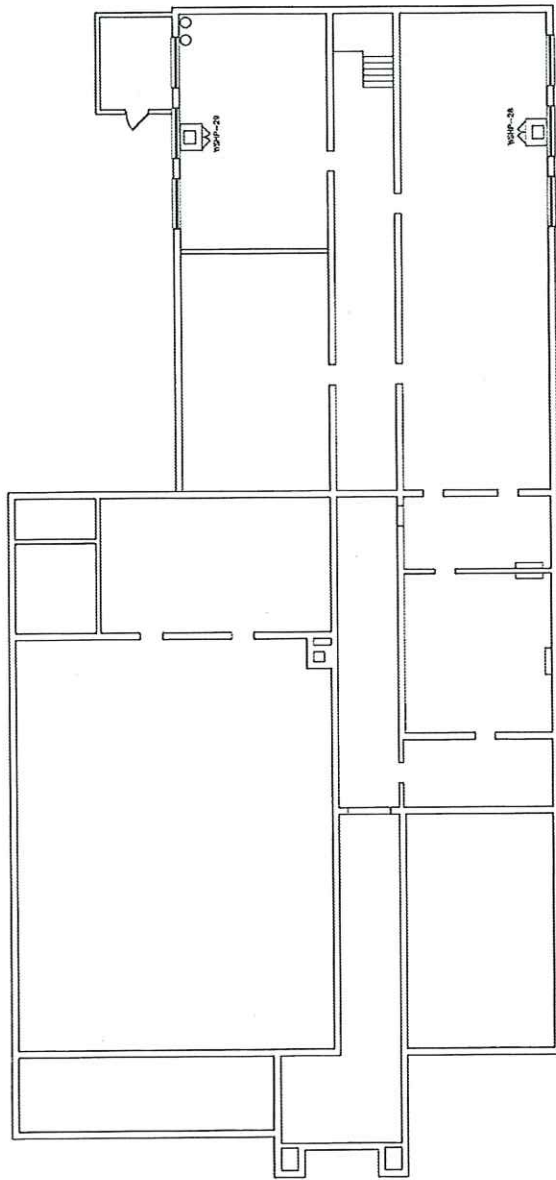
DRAWINGS:

- M1.1 - GROUND FLOOR PLAN
- M1.2 - MAIN (FIRST) FLOOR PLAN
- M1.3 - SECOND FLOOR PLAN
- M2.1 - HVAC DETAILS, NOTES, & LEGEND
- M2.2 - SPECIFICATIONS & NOTES



Maynard V. Robertson
Consulting Engineer
No. 15277
Exp. 12/31/2012

JWB



1 Ground Floor Plan Scale: 1/8"=1'-0"

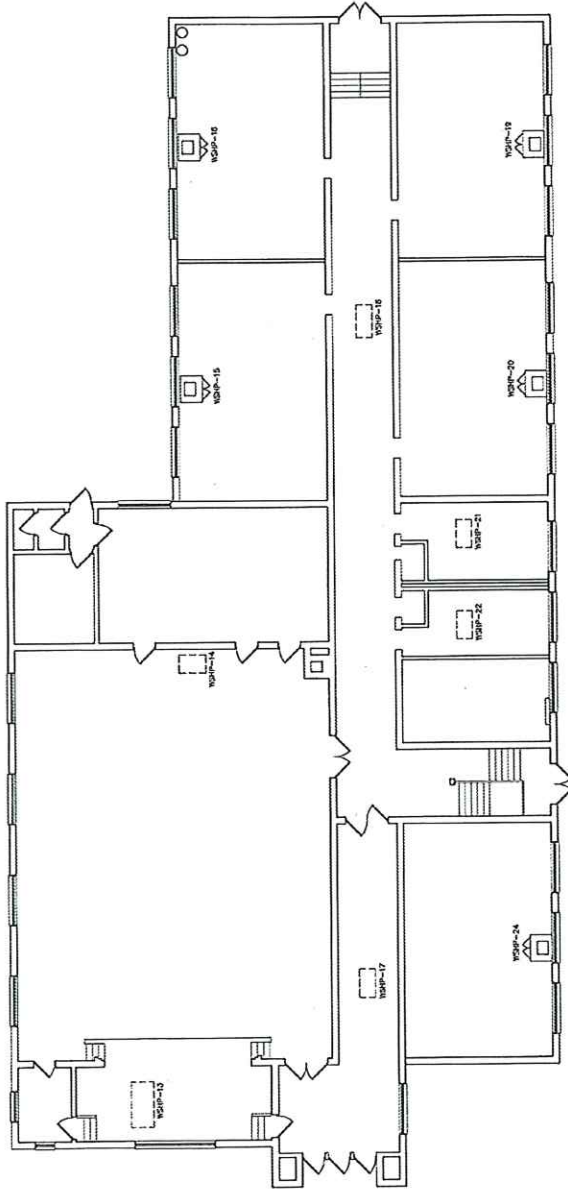
HIGHLAND ELEMENTARY SCHOOL
H.V.C. REPLACEMENT
 GREENSBORO, TENNESSEE

DATE: 07/27/75	DESIGNER: E.A.C. COLLETT	DRAWING: M1.1
PROJECT: 37-119	PROJECT: 37-119	PROJECT: 37-119
NO.	DESCRIPTION	DATE



Maynard V. Robertson
 Consulting Engineer
 423 4th Street
 Greensboro, Tenn.

JWB



101.2 First Floor Plan Scale: 1/8"=1'-0"

UPM Maintenance

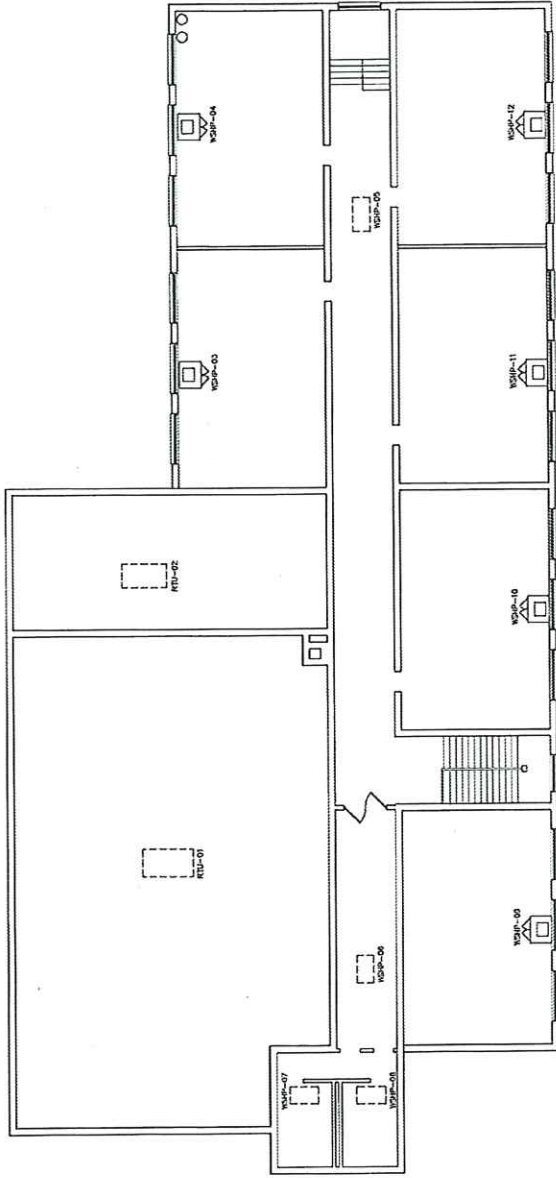
HIGHLAND ELEMENTARY SCHOOL
 H.V.A.C. REPLACEMENT
 DATE: 07/27/21
 COUNTY: 35-110
 PROJECT: 21-110
 SHEET: M1.2



No.	Date	Description

Waymond V. Robertson
 Consulting Engineer
 433-419-3882
 waymond@waymond.com

JWB



UUPUM Maintainece

1 Second Floor Plan Scale: 1/8"=1'-0"

HIGHLAND ELEMENTARY SCHOOL
 H.A.C. REPLACEMENT
 MEMPHIS, TENNESSEE

DATE: 02/27/75	PROJECT: 35-119	SCALE: M1.3
DESIGNED BY: JAC	CHECKED BY: JAC	DATE: 02/27/75
PROJECT: 35-119	SCALE: M1.3	DATE: 02/27/75

Myron T. Robertson
 Consulting Engineer
 632-412-3322
 memphiscivil.com

JWB

A310TM – 2010 Bid Bond

CONTRACTOR:
(Name, legal status and address)

American Mechanical Contractors, Inc.
5172 Sullivan Gardens Parkway
Kingsport, TN 37660

SURETY:
Berkley Insurance Company

475 Steamboat Road
Greenwich, CT 06830

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

Greeneville City Schools
312 Floral Street
Greeneville, TN 37743

BOND AMOUNT: \$ 5% Five Percent of Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

Highland Water Source Heat Pump Replacement

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 21st day of February, 2024



(Witness)


(Witness) Scott Carter

American Mechanical Contractors, Inc.
(Principal) (Seal)

By: 
(Title)

Berkley Insurance Company
(Surety)

By: 
(Title) Aaron R. Jensen Attorney-in-Fact



Greeneville City Schools

312 Floral St
Greeneville, Tennessee 37743
Phone: 423-787-8003
Fax: 423-787-8026

Bidding Information for: HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT

ADVERTISEMENT

Greeneville City Schools is currently requesting bids for the installation of 15 water source heat pumps at Highland Elementary School. This project includes some minor electrical connections and pipefitting work. Also included in this project is duct work to connect the new units to the existing ductwork and new fresh air dampers. Bid Packets can be obtained by contacting Mr. Phillip Graham at grahamp@gcschools.net or by calling 423-787-8003. Bids will be received up to bid opening on February 21st, 2024, 2:00 PM EST.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

GENERAL INFORMATION

Greeneville City Schools is currently soliciting bids for the installation of water source heat pumps at Highland Elementary School. It is the intent of GCS to have installation complete by June 30, 2024.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

QUESTIONS

Questions may be submitted in writing only via email to:

Mr. Phillip Graham
Operations Supervisor
grahamp@gcschools.net
Phone 423-787-8003
Fax 423-787-8026



Questions will not be accepted after February 15th, 2020.

BIDS

Bids shall be submitted on the original bid form and shall be signed by an authorized agent of the company submitting the bid.

The Bidder's name must be placed on the sealed envelope containing the executed Bid Form and the entire bid packet with each page initialed including the drawings; otherwise, the Bid will not be considered. The envelope cover shall be plainly marked "Sealed Bid for Highland Elementary HVAC Equipment Replacement". The envelope shall also include the license number of the contractor and delivered to:

Mr. Phillip Graham
Operations Supervisor
Greeneville City Schools
312 Floral Street
Greeneville, TN 37743

INFORMATION PROVIDED

Included in this document you will find:

1. Scope of Work and General Information.
2. Specifications for installing the HVAC equipment.
3. Bid Form.
4. Information Sheet.

IMPORTANT DATES

February 21st, 2024, 2:00 PM EST. Bids will be opened at 312 Floral St
June 30th, 2024 Project completed in full with the exception of the two roof top units.

SCOPE OF WORK

Greeneville City Schools will be accepting bids from installing contractors with a minimum of 5 years' commercial mechanical plumbing and electrical experience to install water source heat pumps. Installation will require electrical connections, hydronic connections, and ductwork to connect the new units to the existing supply duct work and new fresh air dampers that will be installed as part of this project. to provide management oversight and furnish all the necessary labor, tools, and parts to connect the HVAC units in accord with the included drawings. Contractors shall dispose of the existing equipment, scraps and waste. Each bidding installation contractor shall include a list of facilities where they have installed HVAC equipment including the phone numbers of the Facility Directors of each location.



INSTRUCTION TO BIDDERS

All bidders shall quote in conformance with exact conditions and specifications outlined in this document. Voluntary alternates shall not be accepted unless the base bid information is provided. **Bids shall be submitted on the bid form in this packet along with the entire bid packet including drawings with each page initialed by the bidder.** Anyone wishing to submit a bid is encouraged to tour the facility to see the exact working conditions and locations of the existing equipment.

BONDING

Performance and payment bonds will be required by Greeneville City Schools.

CONTROLS

All HVAC unit controls will be installed and connected by HSC Building Automation. The HVAC equipment installation contractor shall coordinate the installation of the controls with HSC. The HSC representative to contact is: Eric Shreve, (304) 573-5181.

EMPLOYEE SCREENING

Employee Screening: Comply with Owner's requirements regarding drug and background screening of Contractor personnel working on the Project site.

1. Maintain list of approved screened personnel with Owner's Representative.
2. Provide background checks on all personnel as administered through the Tennessee Bureau of Investigation's Tennessee Applicant Processing Services (TAPS).

EQUIPMENT BEING SUPPLIED BY GREENEVILLE CITY SCHOOLS

13 TRANE Standard Efficiency WSHP units.

2 TRANE Rooftop WSHP units with curb adapters

13 motorized fresh air dampers

Hose kits including:

- o 3/4" diameter hose or 1" for high efficiency units (Field Installed)
- o 36" stainless steel hose (Field Installed)
- o Strainer with blow down valve and hose connector (Field Installed)
- o Supply ball valve with pressure/temperature ports (Field Installed)
- o Return ball valve with pressure/temperature port (Field Installed)
- o Manual Balancing Valve Flow Control (Field Installed)
- o Memory Stop (manual balancing valve)
- o Zone valve (Field Installed)
- o Ball Valve or Manual Hose Kit with Zone Valve (Field Installed)
- o 3/4" condensate hose with molded p-trap (Field Installed)

The installation contractor will be responsible for supplying all other materials needed for complete HVAC equipment installation not specifically mentioned above. The materials supplied by the contractor shall be included in the installation bid.



INSURANCE

All bidding parties must include proof of workers compensation, one-million-dollar liability insurance policy listing Greeneville City Schools as additional insured, properly licensed and bonded in order to be considered.

VISITATION TO THE SITE

Contractors interested in taking detailed field measurements shall schedule a site visit with Mr. Phillip Graham. The contractor shall be responsible for take-off of all areas designated to ensure proper fit in all areas designated. No request for installation extras will be considered due to measurement or take-off errors by the contractor.

ELECTRICAL

Electrical connections shall be made by licensed electricians according to NEC.

PIPE IDENTIFICATION

Pipe shall be identified with flow direction and by supply and return labels.

PIPING AND SPECIALTIES

All hydronic piping shall be installed according to IBC. All pipe shall be thoroughly secured by proper anchors. All piping shall be labeled and marked with flow direction.

PIPE AND FITTING INSULATION

All pipe and fittings shall be insulated with fiberglass insulation with a flame spread rating of 25 or less and a smoke developed rating of 50 or less in according to ASTM E84 and NFPA 90A. All gaps shall be closed with the appropriate vapor barrier tape or sealant for the insulation used. The insulation shall be installed in a neat and workmanlike manner and painted flat black in areas where the insulation is visible.

PIPE SUPPORT

All pipes shall be supported from the building structure in a neat and workmanlike manner. The use of wire or metal strap to support pipes will not be permitted.

VALVES

All valves shall be installed per the specifications included in this packet.



INSTALLATION TIMES

Greeneville City Schools' foremost priority behind the safety of our students is education. HVAC equipment installation cannot disrupt normal class times. The successful contractor shall complete installation during hours that will not interfere with the school schedule. If the contractor chooses to work hours beyond 6:00-4:30 or on weekends this must be approved beforehand by Greeneville City Schools.

CLEAN UP

After completion of equipment installation, the installation contractor shall remove all scraps, packaging, and rubbish caused by their work and leave the work areas in clean and neat condition.

WARRANTY

The installation contractor shall guarantee all workmanship and materials furnished by the contractor against defects for a period of one year from the date of final payment and shall make any adjustments and replace defective work without additional cost.

DAMAGE TO THE BUILDING

The successful bidder shall be responsible for any damage to the building by their employees or subcontractors while on site. Touch up painting and or staining required on wall finishes, doors frames or trim shall be repaired to match adjacent surfaces and shall be included in this bid.

PAYMENT

The contractor shall invoice Greeneville City Schools for work on a monthly basis no later than the 5th day of the month for work completed the previous month. Prior to approval of the invoice, an inspection will be made by the owner's representative together with the contractor and engineer to ensure that all work has been completed according to specifications.

BID FORM

Completely fill in all the attached bid forms when submitting bid. Bid may not be split between bidders.

UNDERGROUND UTILITY LOCATION SERVICES

The contractor will be responsible for contacting the underground utility locating service before beginning any work. Any damage done to underground utilities will be repaired at the contractor's expense.



SUBSTITUTIONS

No substitutions will be accepted.

QUESTIONS

All questions should be directed to Mr. Phillip Graham at grahamp@gcschools.net



Greeneville City Schools Bid Form

Contractor J+F Mechanical

Highland HVAC Equipment Replacement Bid Date: 2/21/2024

TOTAL BID \$98,167.00

Robert Foster Project Manager 2/21/2024
Signature of Authorized Representative Title Date



INFORMATION SHEET

Installing Contractor:

Company Name J+F mechanical
Street Address 4589 Rutledge pike
City, State, Zip Rutledge, Tr 37861
Contact Name Robbie Foster
Phone Number 865-803-9856
Email Rfoster@dfmechanical.com
Years in Business 48 years
Manufacturers Certified Installer Yes No

Provide references for projects of similar size and scope:

Organization Craiger High schools
Street Address 7850 Rutledge Pike
City, State, Zip Rutledge, Tr 37861
Contact Name Mark Briscoe
Phone Number 865-828-3611
Email _____

Organization Cherokee Health systems
Street Address 6350 W Andrew Johnson Hwy,
City, State, Zip Talbott, Tr 37877
Contact Name John Craig
Phone Number 423-587-7337
Email _____



Bid Submission Check List

Please make sure you have completed the following:

- ✓ Included insurance certificate.
- ✓ Included Bid bond (Not applicable if bid is under \$25,000).
- ✓ Initialed each page of the bid packet including any addenda if applicable.
- ✓ Clearly marked the envelope "Sealed Bid for Highland Water Source Heat Pump Replacement"
- ✓ Clearly listed the contractor's license number on the front of the envelope. (Not applicable if bid is under \$25,000)
- ✓ Sealed the envelope.





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/8/2023

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

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


PRODUCER Shafer Insurance Agency, Inc. 1100 Marion Street Suite 200 Knoxville TN 37921	CONTACT NAME: Rhonda Bean	
	PHONE (A/C, No, Ext): 865-292-1134	FAX (A/C, No): 865-637-2247
E-MAIL ADDRESS: rbean@shaferinsuranc.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Westfield Insurance Company		24112
INSURER B: BusinessFirst Insurance Company		11697
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** 1639125720 **REVISION NUMBER:**

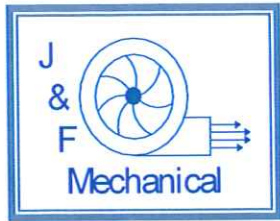
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR Blkt AI/Waiver GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			CMM131509F	3/11/2023	3/11/2024	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 500,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> Blkt AI/Waiv			CMM131509F	3/11/2023	3/11/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
							Comp/Coll Deds	\$ 1,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			CMM131509F	3/11/2023	3/11/2024	EACH OCCURRENCE	\$ 5,000,000
							AGGREGATE	\$ 5,000,000
								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	521-20470	3/11/2023	3/11/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

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

CERTIFICATE HOLDER For Information Only	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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J & F MECHANICAL, INC
4589 RUTLEDGE PIKE
RUTLEDGE, TN. 37861
PH. (865) 637-3675 FAX (865) 828-8000
TN. STATE LICENSE # 41175; CMC CLASSIFICATION;
EXPIRES 03/31/2024; MONETARY LIMIT \$ Unlimited

To: Greenville City Schools

Attn:

Re: Highland Elementary School water source heat pump replacement.

Date: 2/21/2024

We are pleased to quote you on material, labor, and necessary components per our discussion on the above project.

Scope:

- ◆ Remove (2) Old rooftop water source heat pumps package units as specified.
- ◆ Remove (13) Old Water source heat pumps as specified.
- ◆ Install (2) Rooftop water source package units as specified. (Provided by others)
- ◆ Install (13) Water source heat pumps as specified. (Provided by others)
- ◆ Provide and install duct fittings to tie back to existing ductwork.
- ◆ Provide and install electrical wiring and fitting to tie back to existing electrical.
- ◆ Provide and install Hydronic piping and fittings to existing hydronic loop.
- ◆ Provide complete startup once installation is complete.
- ◆ Provide as necessary for a quality and timely installation.

Not Included:

- ◆ New Thermostat wiring
- ◆ Breaker or disconnect.
- ◆ BMS Controls or wiring.

For a total price of: \$98,167.00

Please call with any questions.

Thank you,

Robbie Foster

rfoster@jfmechanical.com

(865) 803-9856 Cell

(865) 637-3675 office

Quote valid for 15 days.

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:

(Name, legal status and address)

J & F Mechanical, Inc
4589 Rutledge Pike
Rutledge, TN 37861

OWNER:

(Name, legal status and address)

Greeneville City Schools
312 Floral St.
Greeneville, TN 37743

SURETY:

(Name, legal status and principal place of business)

Westfield Insurance Company
P.O. Box 5001
Westfield Center, OH 44251-5001
Mailing Address for Notices
P.O. Box 5001
Westfield Center, OH 44251-5001

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: 5% Five Percent of Amount Bid

PROJECT:

(Name, location or address, and Project number, if any)

HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 21st day of February, 2024.

(Witness)

J & F Mechanical, Inc

(Principal)

(Seal)

By:

Eddie McEldredge
(Title) President

Westfield Insurance Company

(Surety)

(Seal)

By:

Kendra Adams
(Title) Kendra Adams, Attorney-in-Fact

(Witness) Dana Frantz

General
Power
of Attorney

CERTIFIED COPY

POWER NO. 4111931 05
Westfield Insurance Co.
Westfield National Insurance Co.
Ohio Farmers Insurance Co.
Westfield Center, Ohio

Know All Men by These Presents, That WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, corporations, hereinafter referred to individually as a "Company" and collectively as "Companies," duly organized and existing under the laws of the State of Ohio, and having its principal office in Westfield Center, Medina County, Ohio, do by these presents make, constitute and appoint
ALEXANDER C. SHAFER, JASON E. TALLENT, AARON JENSEN, CHRISTINA ADDINGTON, CHRISTIE SWINNEY, SUE HILL, KENDRA ADAMS, JOINTLY OR SEVERALLY

of KNOXVILLE and State of TN its true and lawful Attorney(s)-in-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver any and all bonds, undertakings, and recognizances; provided, however, that the penal sum of any one such instrument executed hereunder shall not exceed FIFTEEN MILLION DOLLARS AND NO CENTS (\$15,000,000)----

LIMITATION: THIS POWER OF ATTORNEY CANNOT BE USED TO EXECUTE NOTE GUARANTEE, MORTGAGE DEFICIENCY, MORTGAGE GUARANTEE, OR BANK DEPOSITORY BONDS.

and to bind any of the Companies thereby as fully and to the same extent as if such bonds were signed by the President, sealed with the corporate seal of the applicable Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney(s)-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolution adopted by the Board of Directors of each of the WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY:

"Be it Resolved, that the President, any Senior Executive, any Secretary or any Fidelity & Surety Operations Executive or other Executive shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

The Attorney-in-Fact may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements of indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed by the President and sealed and attested by the Corporate Secretary."

"Be it Further Resolved, that the signature of any such designated person and the seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signatures or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached." (Each adopted at a meeting held on February 8, 2000).

In Witness Whereof, WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY have caused these presents to be signed by their National Surety Leader and Senior Executive and their corporate seals to be hereto affixed this 14th day of JULY A.D., 2023 .

Corporate
Seals
Affixed



WESTFIELD INSURANCE COMPANY
WESTFIELD NATIONAL INSURANCE COMPANY
OHIO FARMERS INSURANCE COMPANY

By: Gary W. Stumper, National Surety Leader and Senior Executive

State of Ohio
County of Medina ss.:

On this 14th day of JULY A.D., 2023, before me personally came Gary W. Stumper to me known, who, being by me duly sworn, did depose and say, that he resides in Medina, OH; that he is National Surety Leader and Senior Executive of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, the companies described in and which executed the above instrument; that he knows the seals of said Companies; that the seals affixed to said instrument are such corporate seals; that they were so affixed by order of the Boards of Directors of said Companies; and that he signed his name thereto by like order.

Notarial
Seal
Affixed



David A. Kotnik, Attorney at Law, Notary Public
My Commission Does Not Expire (Sec. 147.03 Ohio Revised Code)

State of Ohio
County of Medina ss.:

I, Frank A. Carrino, Secretary of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Companies, which is still in full force and effect; and furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seals of said Companies at Westfield Center, Ohio, this 21st day of February A.D., 2024 .



Frank A. Carrino, Secretary

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:

(Name, legal status and address)

J & F Mechanical, Inc
4589 Rutledge Pike
Rutledge, TN 37861

OWNER:

(Name, legal status and address)

Greeneville City Schools
312 Floral St.
Greeneville, TN 37743

SURETY:

(Name, legal status and principal place of business)

Westfield Insurance Company
P.O. Box 5001
Westfield Center, OH 44251-5001
Mailing Address for Notices
P.O. Box 5001
Westfield Center, OH 44251-5001

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: 5% Five Percent of Amount Bid

PROJECT:

(Name, location or address, and Project number, if any)


HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 21st day of February, 2024.




(Witness)



(Witness) Dana Frantz

J & F Mechanical, Inc


(Principal) (Seal)

By: 

(Title) President

Westfield Insurance Company

(Surety) (Seal)

By: 

(Title) Kendra Adams, Attorney-in-Fact

General
Power
of Attorney

**Westfield Insurance Co.
Westfield National Insurance Co.
Ohio Farmers Insurance Co.**

Westfield Center, Ohio

CERTIFIED COPY

Know All Men by These Presents, That WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, corporations, hereinafter referred to individually as a "Company" and collectively as "Companies," duly organized and existing under the laws of the State of Ohio, and having its principal office in Westfield Center, Medina County, Ohio, do by these presents make, constitute and appoint
ALEXANDER C. SHAFER, JASON E. TALLENT, AARON JENSEN, CHRISTINA ADDINGTON, CHRISTIE SWINNEY, SUE HILL, KENDRA ADAMS, JOINTLY OR SEVERALLY

of KNOXVILLE and State of TN its true and lawful Attorney(s)-in-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver any and all bonds, undertakings, and recognizances; provided, however, that the penal sum of any one such instrument executed hereunder shall not exceed FIFTEEN MILLION DOLLARS AND NO CENTS (\$15,000,000)----

LIMITATION: THIS POWER OF ATTORNEY CANNOT BE USED TO EXECUTE NOTE GUARANTEE, MORTGAGE DEFICIENCY, MORTGAGE GUARANTEE, OR BANK DEPOSITORY BONDS.

and to bind any of the Companies thereby as fully and to the same extent as if such bonds were signed by the President, sealed with the corporate seal of the applicable Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney(s)-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolution adopted by the Board of Directors of each of the WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY:

"Be It Resolved, that the President, any Senior Executive, any Secretary or any Fidelity & Surety Operations Executive or other Executive shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

The Attorney-in-Fact may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements of indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed by the President and sealed and attested by the Corporate Secretary."

"Be it Further Resolved, that the signature of any such designated person and the seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signatures or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached." (Each adopted at a meeting held on February 8, 2000).

In Witness Whereof, WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY have caused these presents to be signed by their National Surety Leader and Senior Executive and their corporate seals to be hereto affixed this 14th day of JULY A.D., 2023 .

Corporate
Seals
Affixed



WESTFIELD INSURANCE COMPANY
WESTFIELD NATIONAL INSURANCE COMPANY
OHIO FARMERS INSURANCE COMPANY

By:
Gary W. Stumper, National Surety Leader and Senior Executive

State of Ohio
County of Medina ss.:

On this 14th day of JULY A.D., 2023 , before me personally came Gary W. Stumper to me known, who, being by me duly sworn, did depose and say, that he resides in Medina, OH; that he is National Surety Leader and Senior Executive of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, the companies described in and which executed the above instrument; that he knows the seals of said Companies; that the seals affixed to said instrument are such corporate seals; that they were so affixed by order of the Boards of Directors of said Companies; and that he signed his name thereto by like order.

Notarial
Seal
Affixed



David A. Kotnik, Attorney at Law, Notary Public
My Commission Does Not Expire (Sec. 147.03 Ohio Revised Code)

State of Ohio
County of Medina ss.:

I, Frank A. Carrino, Secretary of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Companies, which is still in full force and effect; and furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seals of said Companies at Westfield Center, Ohio, this 21st day of February A.D., 2024 .



Frank A. Carrino, Secretary

Shafer Insurance Agency

Be safer with Shafer.®

1100 Marion Street, Suite 200
Knoxville, TN 37921

o: 865-546-0761
f: 865-637-2247

February 20, 2024

J & F Mechanical, Inc
4589 Rutledge Pike
Rutledge, TN 37861

Re:	Type of Bond:	Bid Bond
	Bond Number:	Bid Bond
	Obligee:	Greeneville City Schools
	Description:	HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT
	Bond Amount:	5 %
	Premium Due:	\$0.00

We are pleased to enclose the bond you requested. The bond issued was based upon the information you provided. We suggest you check all the documents enclosed, including the Power of Attorney, signatures, dates, amounts, description, and any other attachments. Please verify that the bond form attached is the form required, and be sure to execute the bond with the proper signature and seal.

Thank you and please call me should you have any questions.

Sincerely,



Kendra Adams

Enclosures

Greeneville City Schools

312 Floral St
Greeneville, Tennessee 37743
Phone: 423-787-8003
Fax: 423-787-8026

Bidding Information for: HIGHLAND WATER SOURCE HEAT PUMP REPLACEMENT

ADVERTISEMENT

Greeneville City Schools is currently requesting bids for the installation of 15 water source heat pumps at Highland Elementary School. This project includes some minor electrical connections and pipefitting work. Also included in this project is duct work to connect the new units to the existing ductwork and new fresh air dampers. Bid Packets can be obtained by contacting Mr. Phillip Graham at grahamp@gcschools.net or by calling 423-787-8003. Bids will be received up to bid opening on February 21st, 2024, 2:00 PM EST.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

GENERAL INFORMATION

Greeneville City Schools is currently soliciting bids for the installation of water source heat pumps at Highland Elementary School. It is the intent of GCS to have installation complete by June 30, 2024.

Greeneville City Schools reserves the right to reject any or all bids, in whole or part, to waive any irregularities, and in general, to make the award in any manner deemed in the best interest of the school system. Bids received after the deadline will be returned unopened.

QUESTIONS

Questions may be submitted in writing only via email to:

Mr. Phillip Graham
Operations Supervisor
grahamp@gcschools.net
Phone 423-787-8003
Fax 423-787-8026

Questions will not be accepted after February 15th, 2020.

BIDS

Bids shall be submitted on the original bid form and shall be signed by an authorized agent of the company submitting the bid.

The Bidder's name must be placed on the sealed envelope containing the executed Bid Form and the entire bid packet with each page initialed including the drawings; otherwise, the Bid will not be considered. The envelope cover shall be plainly marked "Sealed Bid for Highland Elementary HVAC Equipment Replacement". The envelope shall also include the license number of the contractor and delivered to:

Mr. Phillip Graham
Operations Supervisor
Greeneville City Schools
312 Floral Street
Greeneville, TN 37743

INFORMATION PROVIDED

Included in this document you will find:

1. Scope of Work and General Information.
2. Specifications for installing the HVAC equipment.
3. Bid Form.
4. Information Sheet.

IMPORTANT DATES

February 21st, 2024, 2:00 PM EST. Bids will be opened at 312 Floral St
June 30th, 2024 Project completed in full with the exception of the two roof top units.

SCOPE OF WORK

Greeneville City Schools will be accepting bids from installing contractors with a minimum of 5 years' commercial mechanical plumbing and electrical experience to install water source heat pumps. Installation will require electrical connections, hydronic connections, and ductwork to connect the new units to the existing supply duct work and new fresh air dampers that will be installed as part of this project. to provide management oversight and furnish all the necessary labor, tools, and parts to connect the HVAC units in accord with the included drawings. Contractors shall dispose of the existing equipment, scraps and waste. Each bidding installation contractor shall include a list of facilities where they have installed HVAC equipment including the phone numbers of the Facility Directors of each location.

INSTRUCTION TO BIDDERS

All bidders shall quote in conformance with exact conditions and specifications outlined in this document. Voluntary alternates shall not be accepted unless the base bid information is provided. **Bids shall be submitted on the bid form in this packet along with the entire bid packet including drawings with each page initialed by the bidder.** Anyone wishing to submit a bid is encouraged to tour the facility to see the exact working conditions and locations of the existing equipment.

BONDING

Performance and payment bonds will be required by Greeneville City Schools.

CONTROLS

All HVAC unit controls will be installed and connected by HSC Building Automation. The HVAC equipment installation contractor shall coordinate the installation of the controls with HSC. The HSC representative to contact is: Eric Shreve, (304) 573-5181.

EMPLOYEE SCREENING

Employee Screening: Comply with Owner's requirements regarding drug and background screening of Contractor personnel working on the Project site.

1. Maintain list of approved screened personnel with Owner's Representative.
2. Provide background checks on all personnel as administered through the Tennessee Bureau of Investigation's Tennessee Applicant Processing Services (TAPS).

EQUIPMENT BEING SUPPLIED BY GREENEVILLE CITY SCHOOLS

13 TRANE Standard Efficiency WSHP units.

2 TRANE Rooftop WSHP units with curb adapters

13 motorized fresh air dampers

Hose kits including:

- o 3/4" diameter hose or 1" for high efficiency units (Field Installed)
- o 36" stainless steel hose (Field Installed)
- o Strainer with blow down valve and hose connector (Field Installed)
- o Supply ball valve with pressure/temperature ports (Field Installed)
- o Return ball valve with pressure/temperature port (Field Installed)
- o Manual Balancing Valve Flow Control (Field Installed)
- o Memory Stop (manual balancing valve)
- o Zone valve (Field Installed)
- o Ball Valve or Manual Hose Kit with Zone Valve (Field Installed)
- o 3/4" condensate hose with molded p-trap (Field Installed)

The installation contractor will be responsible for supplying all other materials needed for complete HVAC equipment installation not specifically mentioned above. The materials supplied by the contractor shall be included in the installation bid.

INSURANCE

All bidding parties must include proof of workers compensation, one-million-dollar liability insurance policy listing Greeneville City Schools as additional insured, properly licensed and bonded in order to be considered.

VISITATION TO THE SITE

Contractors interested in taking detailed field measurements shall schedule a site visit with Mr. Phillip Graham. The contractor shall be responsible for take-off of all areas designated to ensure proper fit in all areas designated. No request for installation extras will be considered due to measurement or take-off errors by the contractor.

ELECTRICAL

Electrical connections shall be made by licensed electricians according to NEC.

PIPE IDENTIFICATION

Pipe shall be identified with flow direction and by supply and return labels.

PIPING AND SPECIALTIES

All hydronic piping shall be installed according to IBC. All pipe shall be thoroughly secured by proper anchors. All piping shall be labeled and marked with flow direction.

PIPE AND FITTING INSULATION

All pipe and fittings shall be insulated with fiberglass insulation with a flame spread rating of 25 or less and a smoke developed rating of 50 or less in accordance to ASTM E84 and NFPA 90A. All gaps shall be closed with the appropriate vapor barrier tape or sealant for the insulation used. The insulation shall be installed in a neat and workmanlike manner and painted flat black in areas where the insulation is visible.

PIPE SUPPORT

All pipes shall be supported from the building structure in a neat and workmanlike manner. The use of wire or metal strap to support pipes will not be permitted.

VALVES

All valves shall be installed per the specifications included in this packet.

INSTALLATION TIMES

Greeneville City Schools' foremost priority behind the safety of our students is education. HVAC equipment installation cannot disrupt normal class times. The successful contractor shall complete installation during hours that will not interfere with the school schedule. If the contractor chooses to work hours beyond 6:00-4:30 or on weekends this must be approved beforehand by Greeneville City Schools.

CLEAN UP

After completion of equipment installation, the installation contractor shall remove all scraps, packaging, and rubbish caused by their work and leave the work areas in clean and neat condition.

WARRANTY

The installation contractor shall guarantee all workmanship and materials furnished by the contractor against defects for a period of one year from the date of final payment and shall make any adjustments and replace defective work without additional cost.

DAMAGE TO THE BUILDING

The successful bidder shall be responsible for any damage to the building by their employees or subcontractors while on site. Touch up painting and or staining required on wall finishes, doors frames or trim shall be repaired to match adjacent surfaces and shall be included in this bid.

PAYMENT

The contractor shall invoice Greeneville City Schools for work on a monthly basis no later than the 5th day of the month for work completed the previous month. Prior to approval of the invoice, an inspection will be made by the owner's representative together with the contractor and engineer to ensure that all work has been completed according to specifications.

BID FORM

Completely fill in all the attached bid forms when submitting bid. Bid may not be split between bidders.

UNDERGROUND UTILITY LOCATION SERVICES

The contractor will be responsible for contacting the underground utility locating service before beginning any work. Any damage done to underground utilities will be repaired at the contractor's expense.

SUBSTITUTIONS

No substitutions will be accepted.

QUESTIONS

All questions should be directed to Mr. Phillip Graham at grahamp@gcschools.net

INFORMATION SHEET

Installing Contractor:

Company Name Nor-Well Company, Inc.
Street Address 136 E Elk Ave.
City, State, Zip Elizabethton, TN 37643
Contact Name Sandy Nave
Phone Number 423-543-4373
Email sandy@nor-well.com
Years in Business 74 Yes
Manufacturers Certified Installer Yes No

Provide references for projects of similar size and scope:

Organization JE Green Co. (Project:Mountain City Elementary School)
Street Address 303 East Market Street
City, State, Zip Johnson City, TN 37601
Contact Name N/A
Phone Number 423-926-5161
Email frontdesk@jegreenco.com

Organization Trane U.S. Inc. (Project: Lincoln Terrace HVAC CS)
Street Address 2303 Trane Drive
City, State, Zip Roanoke, VA 24017
Contact Name Chrystal Flores
Phone Number 540-265-3325
Email CFlores@trane.com

Bid Submission Check List

Please make sure you have completed the following:

- ✓ Included insurance certificate.
- ✓ Included Bid bond (Not applicable if bid is under \$25,000).
- ✓ Initialed each page of the bid packet including any addenda if applicable.
- ✓ Clearly marked the envelope "Sealed Bid for Highland Water Source Heat Pump Replacement"
- ✓ Clearly listed the contractor's license number on the front of the envelope. (Not applicable if bid is under \$25,000)
- ✓ Sealed the envelope.

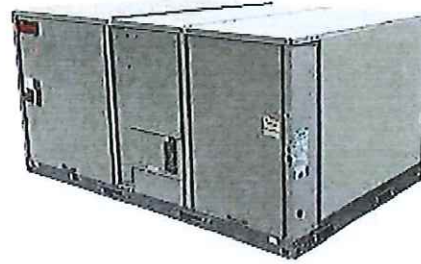


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: RTU-01, RTU-02
 Quantity: 2

Axiom Rooftop Water Source Heat Pump (GERW)

Unit Overview

WSHP Model	GWSC060
Unit Configuration	Rooftop
Compressor Stages	1-stage
Nominal Capacity	5 Ton
Refrigerant Type	R-410a
Refrigerant Circuit	Heating & Cooling
Heat Exchanger	Copper
Airflow Configuration	Downflow
Airflow Application	Convertible



Airflow and Fluid Information

Airflow Properties		Fluid Properties	
Design Airflow	2000 cfm	Freeze Protection	30 F (For Water loop)
Hinged Service Access / Filters	Hinged panel/2 in plid filters MERV 8	Fluid Type	Water
Fresh Air Selection	Econ, com enlh 0-100% w/ baro rel	Fluid Freeze Point	32.00 F
		Fluid Flow Rate	16.0 gpm
		Fluid PD	10.0 ft H2O

Electrical, Motor, and Fan Information

Electrical Information		Efficiency Information @ AHRI	
Unit Voltage	208-230/60/3	Cooling Efficiency Ratio	14.80 EER
External Static Pressure (ESP)	0.50 in H2O	Cooling Power	4.13 kW
Total External TSP	0.57 in H2O	Heating Efficiency Ratio	4.86 COP (kW/kW)
Total FLA - 208V	25.10 A	Heating Power	4.44 kW
Total FLA - 230V	25.10 A		
Min Circuit Ampacity (MCA - 208V)	30.00 A		
Min Circuit Ampacity (MCA - 230V)	30.00 A		
Max Overload Protection (MOP - 208V)	45.00 A		
Max Overload Protection (MOP - 230V)	45.00 A		
Unit Mounted Disconnect	Non-fused disconnect		
Through the Base Provisions	Through the base electrical		
Convenience Option	Powered conv. outlet		
Motor & Fan			
Supply Fan/Drive/Type Motor	Standard drive motor		
Supply Motor HP	1.00 hp		
Drive Type	Direct		
Indoor RPM	853 rpm		

Coil Performance

	Main Cooling	Main Heating
Gross Capacity	64.1 MBh	73.7 MBh
Gross Sensible Capacity	54.4 MBh	
Net Capacity	62.4 MBh	75.4 MBh
Net Sensible Capacity	52.7 MBh	
Heat of Rejection/Absorption	76.5 MBh	60.3 MBh
Entering Fluid Temperature	86.0 F	68.0 F
Leaving Fluid Temperature	96.2 F	60.0 F
Entering Dry Bulb (EDB)	80.6 F	68.0 F
Leaving Dry Bulb (LDB)	58.6 F	102.4 F
Entering Wet Bulb (EWB)	66.2 F	
Leaving Wet Bulb (LWB)	56.1 F	

SN



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

Controls

Control Type	Microprocessor controls
Zone Sensor	Programmable zone sensor
System Monitoring Controls - 1	Discharge air sensing tube

Acoustical Performance

Sound Power Level (Lw)	63 Hz	125 Hz	250 Hz	500 Hz	1 kHz	2 kHz	4 kHz	8 kHz
Ducted Discharge	80 dB	84 dB	71 dB	69 dB	65 dB	63 dB	63 dB	56 dB
Ducted Inlet	75 dB	73 dB	63 dB	59 dB	58 dB	53 dB	52 dB	45 dB
Outdoor Noise	90 dB	90 dB	85 dB	85 dB	83 dB	79 dB	74 dB	68 dB

Information for LEED Projects

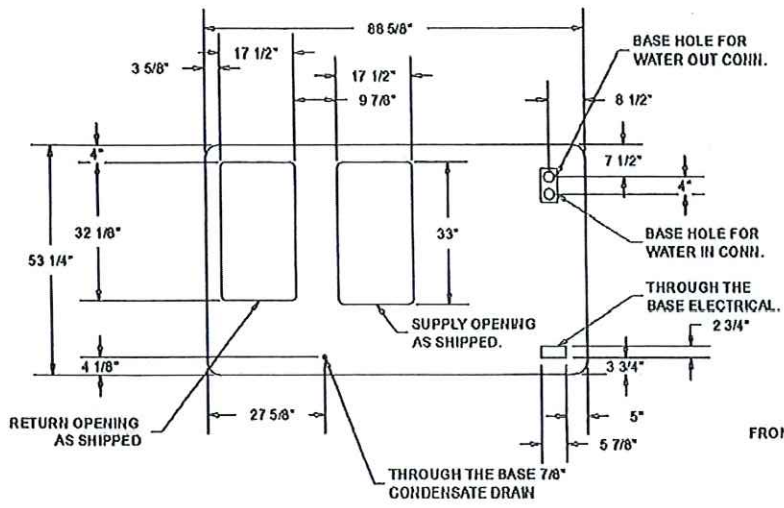
ASHRAE 90.1/CSA compliance	Yes
Refrigerant Charge ckt 1	7.6 lb
Rated Gross Cooling Capacity (AHRI)	69.6 MBh
Cooling Efficiency Ratio @ AHRI	14.80 EER
Heating Efficiency Ratio @ AHRI	4.86 COP (kW/kW)
Compressor Power	3.62 kW
Actual Motor Power	0.55 bhp



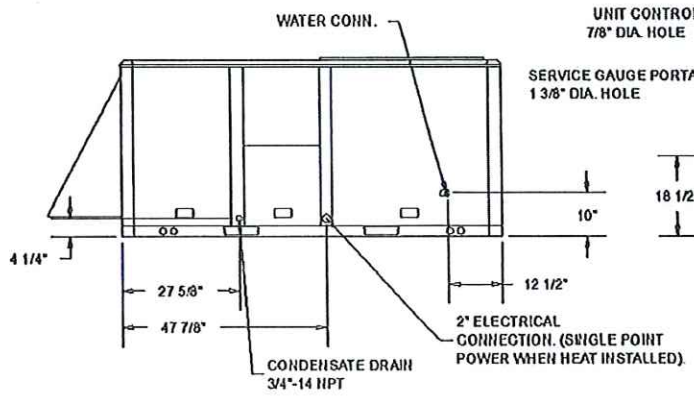
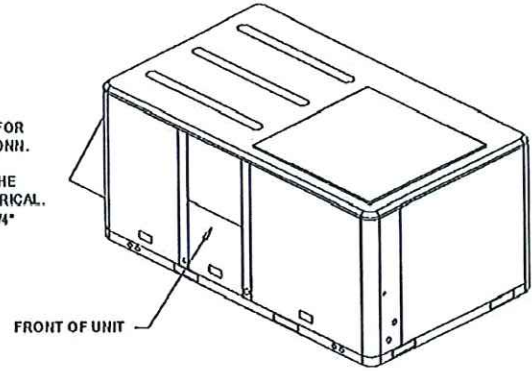
Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: RTU-01, RTU-02
 Quantity: 2

FILTER SIZE	QTY
16" x 25" x 2"	4

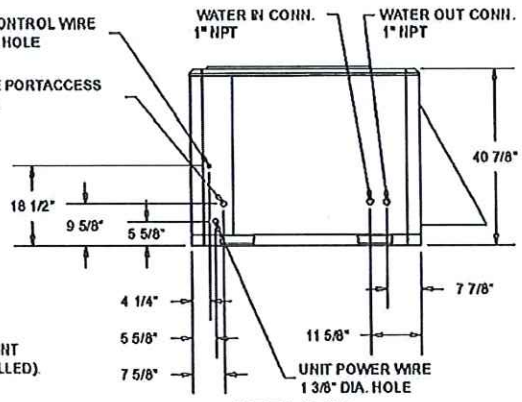
NOTE: WATER IN/OUT FITTING CONN. ARE INSIDE THE UNIT.



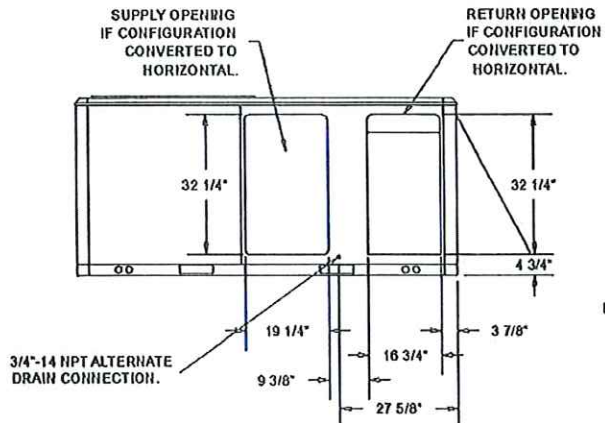
PLAN VIEW



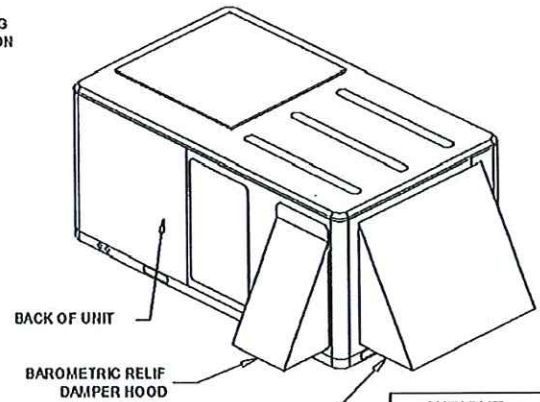
FRONT VIEW



SIDE VIEW



BACK VIEW

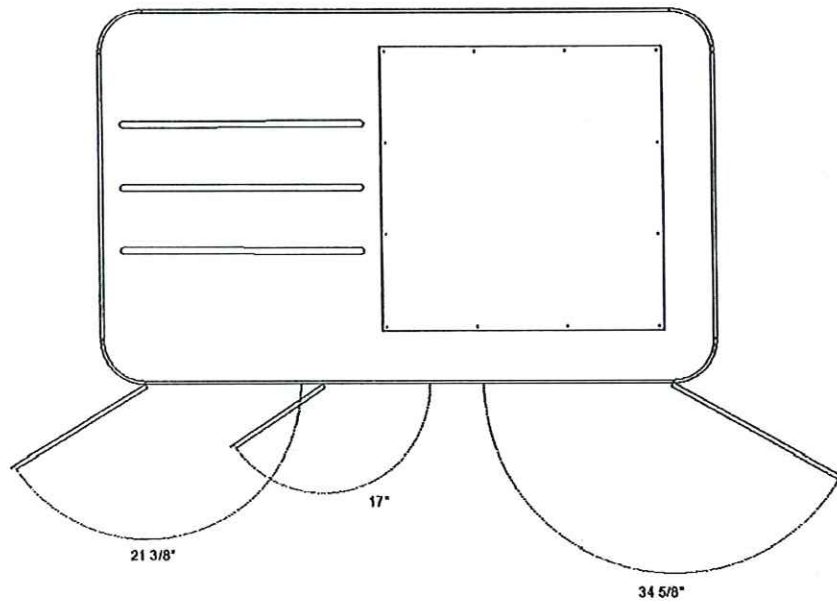


WEIGHT
711.0 lb

SU



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2



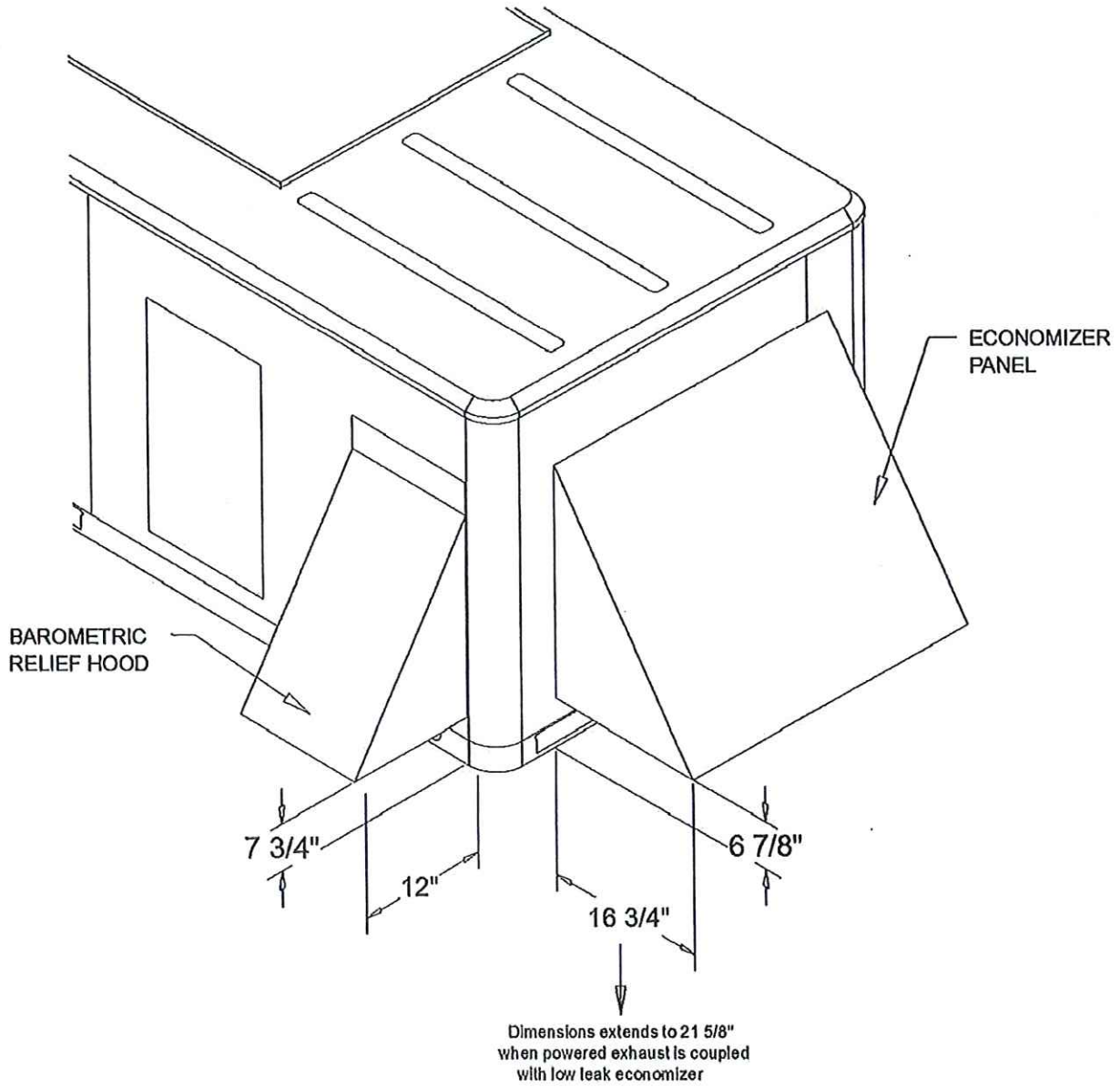
SWING DIAMETER
FOR HINGED DOORS OPTION

SW



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

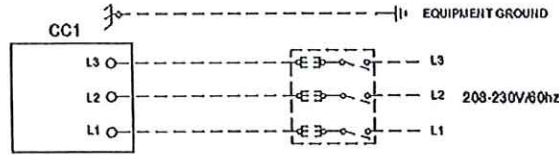
UNIT SHOWN WITH ECONOMIZER
& BAROMETRIC RELIEF HOOD



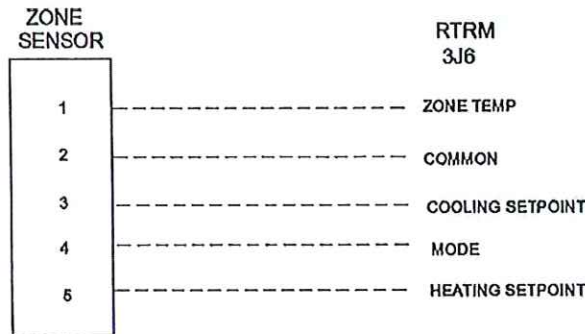
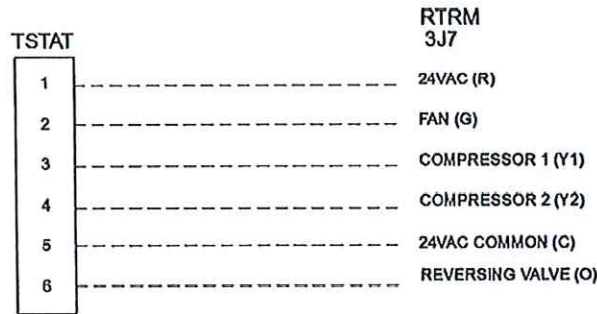


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: RTU-01, RTU-02
 Quantity: 2

UNIT POWER WIRING 3 PHASE POWER SUPPLY



FIELD WIRING BELOW IS FOR SENSOR CONNECTIONS



NOTES:

1. ALL WIRING AND DEVICES SHOWN DASHED TO BE SUPPLIED AND INSTALLED BY THE CUSTOMER IN ACCORDANCE WITH NATIONAL AND LOCAL ELECTRICAL CODES.
2. LOW VOLTAGE CONTROL WIRING MUST NOT BE RUN IN CONDUIT WITH POWER WIRING.

<p>⚠ WARNING</p> <p>HAZARDOUS VOLTAGE DÉCONNECTEZ TOUTE ALIMENTATION ÉLECTRIQUE AVANT DE COMMENCER LES TRAVAUX. NE PAS TOUCHER LES PARTIES DÉCONNECTÉES. SUIVRE LES PROCÉDURES DE SÉCURITÉ EN TOUTES LES ÉTAPE DE LA RÉPARATION. LIRE LES ÉTIQUETTES DE SÉCURITÉ ET LES INSTRUCTIONS DE SÉCURITÉ. NE PAS TOUCHER LES PARTIES DÉCONNECTÉES. SUIVRE LES PROCÉDURES DE SÉCURITÉ EN TOUTES LES ÉTAPE DE LA RÉPARATION. LIRE LES ÉTIQUETTES DE SÉCURITÉ ET LES INSTRUCTIONS DE SÉCURITÉ.</p>	<p>⚠ AVERTISSEMENT</p> <p>TENSION DANGEREUSE COUPER TOUTES LES TENSIONS DANS LES SECTIONNES AVANT D'ÊTRE EN CONTACT. NE PAS TOUCHER LES PARTIES DÉCONNECTÉES. SUIVRE LES PROCÉDURES DE SÉCURITÉ EN TOUTES LES ÉTAPE DE LA RÉPARATION. LIRE LES ÉTIQUETTES DE SÉCURITÉ ET LES INSTRUCTIONS DE SÉCURITÉ. NE PAS TOUCHER LES PARTIES DÉCONNECTÉES. SUIVRE LES PROCÉDURES DE SÉCURITÉ EN TOUTES LES ÉTAPE DE LA RÉPARATION. LIRE LES ÉTIQUETTES DE SÉCURITÉ ET LES INSTRUCTIONS DE SÉCURITÉ.</p>	<p>⚠ ADVERTENCIA</p> <p>VOLTAJE PELIGROSO DESCONECTE TODA LA ENERGÍA ELÉCTRICA ANTES DE TRABAJAR. NO TOQUE LAS PARTES DESCONECTADAS. SIGA LOS PROCEDIMIENTOS DE SEGURIDAD EN TODAS LAS ETAPAS DEL REPARACIÓN. LEA LAS ETIQUETAS DE SEGURIDAD Y LAS INSTRUCCIONES DE SEGURIDAD. NO TOQUE LAS PARTES DESCONECTADAS. SIGA LOS PROCEDIMIENTOS DE SEGURIDAD EN TODAS LAS ETAPAS DEL REPARACIÓN. LEA LAS ETIQUETAS DE SEGURIDAD Y LAS INSTRUCCIONES DE SEGURIDAD.</p>
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Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: RTU-01, RTU-02
Quantity: 2

Casing

Unit casing shall be constructed of zinc coated, heavy gauge, galvanized steel. Exterior surfaces shall be cleaned, phosphatized, and finished with a weather-resistant baked enamel finish. Unit's surface shall be tested 672 hours in a salt spray test in compliance with ASTM B117. Cabinet construction shall allow for all maintenance on one side of the unit.

All exposed vertical panels and top covers in the indoor air section shall be insulated with a 1/2", 1.0 lb pound density foil-faced, fire-resistant, permanent, odorless, glass fiber material. The base of the downflow unit shall be insulated with 1/2", 1.0 lb pound density foil-faced, closed-cell material. The downflow unit's base pan shall have no penetrations within the perimeter of the curb other than the raised 1 1/8" high supply/return openings to provide an added water integrity precaution, if the condensate drain backs up. The base of the unit shall have provisions for forklift and crane lifting.

General - Rooftop 3-10 ton

The units shall be convertible airflow. The entering fluid operating range shall be between 25 degrees F and 120 degrees F as standard from the factory for all units. Cooling performance shall be rated in accordance with ANSI/AHRI/ASHRAE/ISO Standard 13256-1 testing procedures. All units shall be factory assembled, internally wired, fully charged with R-410A and 100 percent run tested to check cooling operation, fan and blower rotation, and control sequence before leaving the factory. Wiring internal to the unit shall be colored and numbered for simplified identification. Units shall be ETL listed and labeled, classified in accordance to UL 1995/CSA C22.2 236-2011 4th Edition. Canadian units shall be Canadian ETL Certified.

Economizer - 3 to 10 Ton

This accessory shall be available with or without barometric relief. The assembly includes fully modulating 0-100 percent motor and dampers, minimum position setting, preset linkage, wiring harness with plug, spring return actuator and fixed dry bulb control. The barometric relief shall provide a pressure operated damper that shall be gravity closing and shall prohibit entrance of outside air during the equipment off cycle. Optional solid state or differential enthalpy control shall be available for either factory or field installation. The economizer arrives in the shipping position and shall be moved to the operating position by the installing contractor.

Thermostatic expansion valve

The equipment is provided with a bi-directional thermal expansion valve. This device allows operation of the equipment in the range of 25 to 120 degrees F entering fluid temperatures and 40 to 95 degrees F entering air temperatures. The equipment operates with one variable (entering water temperature, entering air temperature, cfm or gpm) at an extreme condition. All other variables must be within the nominal range of operation.

ReliaTel standalone controls

Units shall be completely factory wired with necessary controls and contactor pressure lugs or terminal block for power wiring. Units shall provide an external location for mounting fused disconnect device. Micro-processor controls shall be provided for all 24 volt control functions. The resident control algorithms shall make all heating, cooling and/or ventilating decisions in response to electronic signals from sensors measuring indoor and outdoor temperatures. The control algorithm maintains accurate temperature control, minimizes drift from set point and provides better building comfort. A centralized Micro-processor shall provide anti-short cycle timing and time delay between compressors to provide a higher level of machine protection.

Rooftop refrigerant circuits - Heat pump

Each refrigerant circuit will have bidirectional thermostatic expansion valve, service pressure ports and refrigerant line filter driers factory installed. An area will be provided for replacement suction line driers.



Water-to-refrigerant system - Copper heat exchanger

Heat Exchanger - The water-to-refrigerant heat exchanger is of a high quality coaxial coil for maximum heat transfer. The copper coil is deeply fluted to enhance heat transfer and minimize fouling and scaling. The coil has a working pressure of 650 psig on refrigerant side and 400 psig for the water side. The factory shall provide rubber isolation to the heat exchanging device to enhance sound attenuation.

Reversing Valve - The reversing valve is a pilot operating sliding piston type with replaceable encapsulated magnetic coil. This valve is energized in cooling.

Tubing - The refrigerant tubing shall be of 99% pure copper. This system shall be free from contaminants and conditions such as drilling fragments, dirt and oil. All refrigerant & water lines shall be insulated with elastomeric insulation that has a 3/8-inch thick wall in the air-side section of the unit.

Air-to-refrigerant coil

Internally finned, 5/16" copper tubes mechanically bonded to a configured aluminum plate fin shall be standard. Coils shall be leak tested at the factory to ensure the pressure integrity. All coils are pressure and leak tested at minimum of 450 psig. The completely assembled refrigerant system is leak tested at a minimum of 240 psig with a refrigerant and nitrogen mixture. All dual compressor units shall have intermingled evaporator coils. Sloped condensate drain pans are standard.

Two-Inch Pleated Filters (MERV8 & 13)

Two inch pleated media filters shall be available on all models.

2" Filter

Two inch standard filters shall be factory supplied on all units.

Compressor(s)

All units shall have direct-drive hermetic, scroll type compressors, with centrifugal oil pump providing positive lubrication to moving parts. Motor shall be suction gas-cooled and shall have a voltage utilization range of plus or minus 10 percent of unit nameplate voltage. Crankcase heater, internal temperature and current-sensitive motor overloads shall be included for maximum protection. Compressors shall have internal spring isolation and sound muffling to minimize vibration transmission and noise. External high pressure and low pressure switches shall be standard.

Reference or Comparative Enthalpy

Reference Enthalpy is used to measure and communicate outdoor humidity. The unit receives and uses this information to provide improved comfort cooling while using the economizer. Comparative Enthalpy measures and communicates humidity for both outdoor and return air conditions, and return air temperature. The unit receives and uses this information to maximize use of economizer cooling, and to provide maximum occupant comfort control. Reference or Comparative Enthalpy option shall be available when a factory or field installed Downflow Economizer is ordered. This option is available on all downflow models.

Through the base electrical with disconnect switch

Factory installed 3-pole, molded case disconnect switch with provisions for through the base electrical connections are available. The disconnect switch will be installed in the unit in a water tight enclosure with access through a swinging door. Factory wiring will be provided from the switch to the unit high voltage terminal block. The switch will be UL/CSA agency recognized. Note: The disconnect switch will be sized per NEC and UL guidelines but will not be used in place of unit overcurrent protection.

30 degree Freezestat

For applications that do not utilize anti-freeze, freeze protection is provided on units as standard by the use of a 30 freezestat device. Entering water temperature should be greater than or equal to 40 degrees. During startup it is recommended that the entering water temperature be greater than or equal to 45 degrees to avoid nuisance tripping.



Discharge Line Thermostat

A bi-metal element discharge line thermostat is installed as a standard option on the discharge line of each system. This standard option provides extra protection to the compressors against high discharge temperatures in case of loss of charge, extremely high ambient and other conditions which could drive the discharge temperature higher. Discharge line thermostat is wired in series with high pressure control. When the discharge temperature rises above the protection limit, the bi-metal disc in the thermostat switches to the off position, opening the 24 VAC circuit. When the temperature on the discharge line cools down, the bi-metal disc closes the contactor circuit, providing power to the compressor. When the thermostat opens the fourth time, the ReliaTel control must be manually reset to resume operation on that stage.

FIOPS - Hinged Access Doors

Sheet metal hinges are available on the Filter/Evaporator Access Door and the Compressor/Control Access Door.

Discharge Air Sensing Kit

This kit provides true discharge air sensing in heating models. This sensor is a status indicator readable through Tracer or Tracker. The kit is functional only with the ReliaTel Options Module.

Phase monitor

Phase monitor shall provide 100% protection for motors and compressors against problems caused by phase loss, phase imbalance, and phase reversal. Phase monitor is equipped with an LED that provides an ON or FAULT indicator. There are no field adjustments. The module will automatically reset from a fault condition.

Unit Top

The top cover shall be one piece construction or, where seams exist, it shall be double-hemmed and gasket-sealed. The ribbed top adds extra strength and enhances water removal from unit top.

Powered or Unpowered Convenience Outlet

This is a GFCI, 120v/15amp, 2 plug, convenience outlet, either powered or unpowered. When the convenience outlet is powered, a service receptacle disconnect will be available. The convenience outlet is powered from the line side of the disconnect or circuit breaker, and therefore will not be affected by the position of the disconnect or circuit breaker. This option can only be ordered when the Through the Base Electrical with either the Disconnect Switch or Circuit Breaker option is ordered.

Stainless Steel Drain Pan

This option provides excellent corrosion and oxidation resistance. Drain pan shall be reversible and constructed of 304 stainless steel.

Indoor fan

All 3 to 5 ton units shall be direct drive, FC centrifugal fans.

All motors shall be thermally protected. All indoor fan motors meet the U.S. Energy Policy Act of 1992 (EPACT).



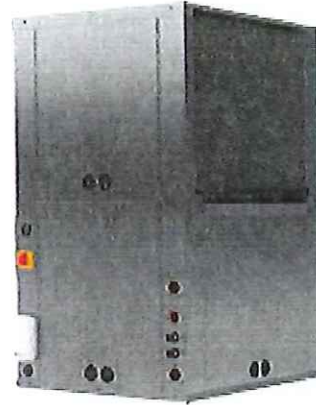


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: WSHP-03
 Quantity: 1

Axiom Standard Efficiency Water Source Heat Pump

Unit Overview

WSHP Model	GEVG042B
Unit Configuration	Std eff vertical R-410A
Nominal Capacity	3 1/2 ton
Refrigerant Type	R-410a
Refrigerant Circuit	Heating & cooling
Return-Air Arrangement	Left
Supply-Air Arrangement	Top
Weights and Dimensions	
Approximate unit weight	252.0 lb
Approximate shipping weight	312.0 lb
Unit width	21.500 in
Unit depth	26.000 in
Unit height	38.000 in



Airflow and Fluid Information

Airflow Properties		Fluid Properties	
Design Airflow	1330 cfm	Fluid Type	Water
Filter Type	2" MERV 13	Fluid Freeze Point	32.00 F
Water In/Out Diameter	0.750 in	Fluid Flow Rate	10.50 gpm
		Fluid PD	27.34 ft H2O

Electrical, Motor, and Fan Information

Electrical Information		Efficiency Information @ AHRI	
Unit Voltage	208-230/60/3	Cooling Efficiency Ratio	14.9 EER
External Static Pressure (ESP)	0.500 in H2O	Heating Efficiency Ratio	4.70 COP (kW/kW)
Total External SP	0.807 in H2O	Efficiency Information @ Design	
Total FLA	16.80 A	Cooling Power	3.06 kW
Min Circuit Ampacity (MCA)	21.00 A	Heating Power	3.73 kW
Max Overload Protection (MOP)	30.00 A		
Motor & Fan			
Motor Type	Variable ECM - Constant Torque		
Supply Motor HP	0.750 hp		

Coil Performance

	Main Cooling	Main Heating
Gross Capacity	42.90 MBh	54.00 MBh
Gross Sensible Capacity	32.90 MBh	
Net Capacity	41.20 MBh	55.70 MBh
Net Sensible Capacity	31.20 MBh	
Heat of Rejection/Absorption	51.63 MBh	42.97 MBh
Entering Fluid Temperature	86.00 F	68.00 F
Leaving Fluid Temperature	95.83 F	59.81 F
Entering Dry Bulb (EDB)	80.60 F	68.00 F
Leaving Dry Bulb (LDB)	59.18 F	106.25 F
Entering Wet Bulb (EWB)	66.20 F	
Leaving Wet Bulb (LWB)	56.15 F	

Heating Section

Function	Std eff vertical R-410A	Heating EAT	68.00 F
Heat Type & Capacity	0.00 kW	Heating LAT	106.25 F
Input Heating Capacity	55.70 MBh		

52



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1

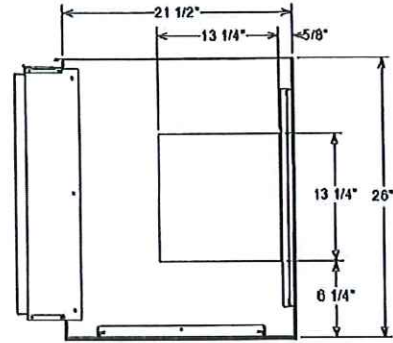
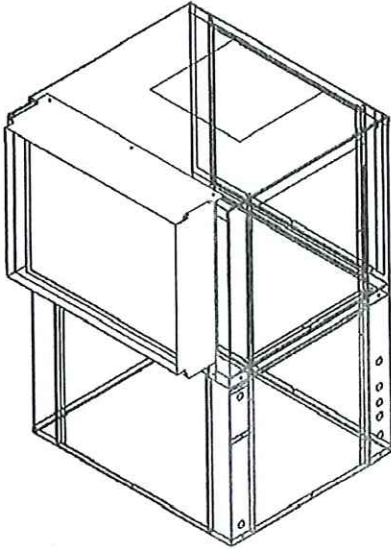
Hose Kit	
Hose Kit Diameter	0.750 in

Controls	
Control Types	Deluxe 24v controls
Fault Sensors	Condensate overflow sensor

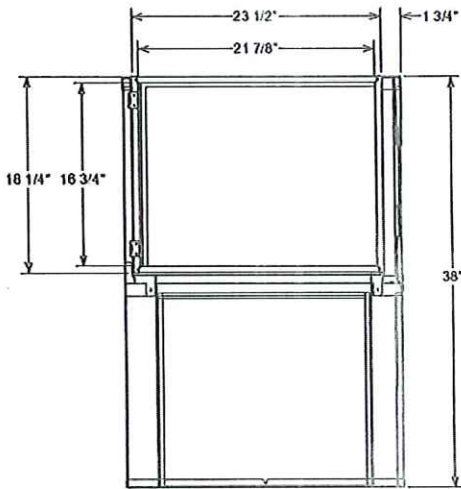
Information for LEED Projects	
ASHRAE 90.1/CSA compliance	Yes
Refrigerant Charge	3.9 lb
Actual Motor Power kW	0.50 kW



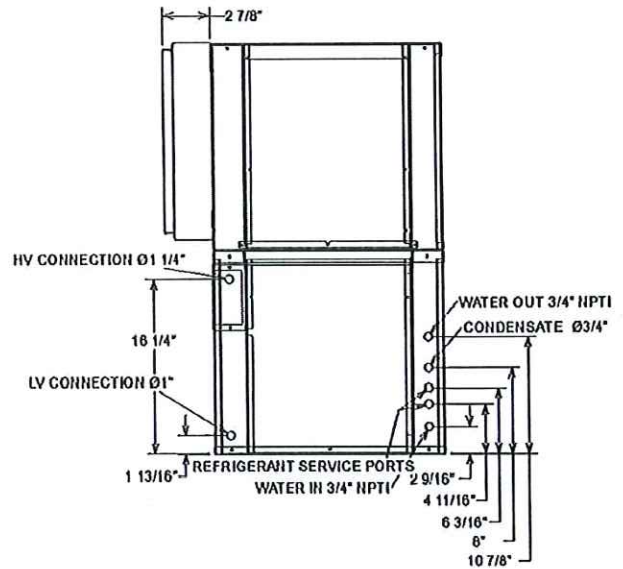
Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1



TOP VIEW



LEFT VIEW

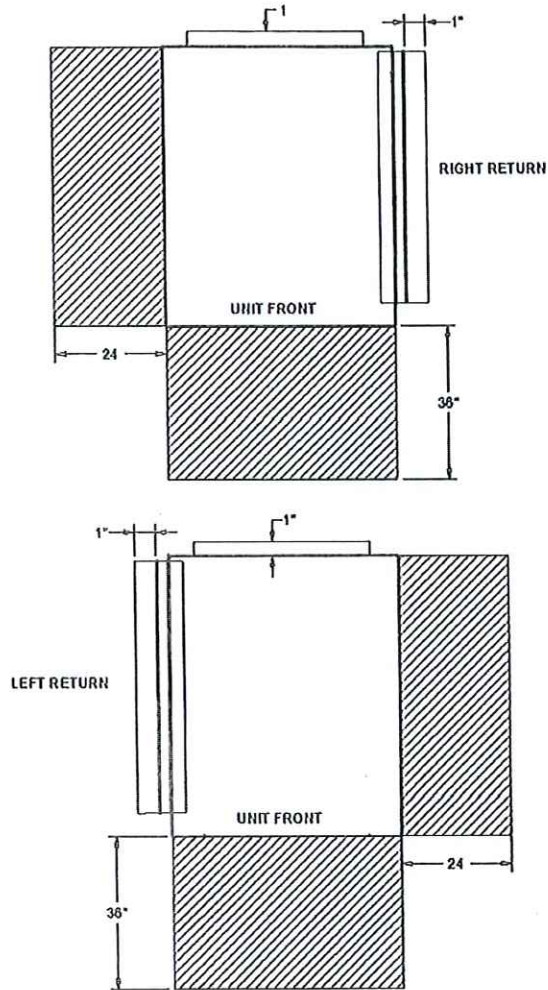


FRONT VIEW

58



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1



CLEARANCE - TOP VIEW

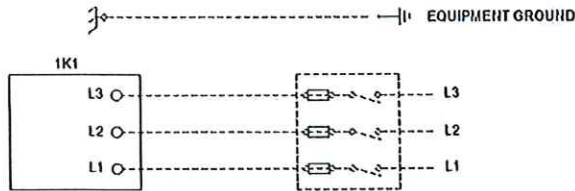
NOTE: THE 24" SIDE CLEARANCE IS FOR OPTIMAL ACCESS ONLY. SIDE CLEARANCE IS NOT A REQUIREMENT AS MOST COMPONENTS CAN BE ACCESSED FROM THE FRONT OF TI

SW

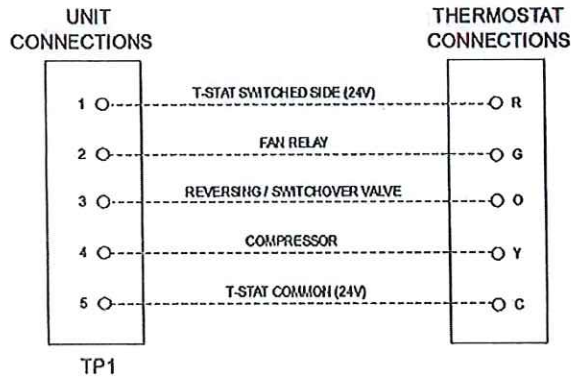


Job Name: MWR Highland ES WSHP
 Prepared For:
 Unit Tag: WSHP-03
 Quantity: 1

UNIT POWER WIRING 3 PHASE POWER SUPPLY



FIELD WIRING BELOW IS FOR THERMOSTAT CONNECTIONS



NOTES:

1. DASHED LINES INDICATE RECOMMENDED FIELD WIRING BY OTHERS. DASHED LINE ENCLOSURES AND/OR DASHED DEVICE OUTLINES INDICATE COMPONENTS PROVIDED BY OTHERS. SOLID LINES INDICATE WIRING BY THE TRANE CO.
2. ALL FIELD WIRING MUST BE IN ACCORDANCE WITH THE NATIONAL ELECTRIC CODE (NEC), STATE, AND LOCAL REQUIREMENTS.

<p style="text-align: center;">⚠ WARNING</p> <p>HAZARDOUS VOLTAGE!</p> <p>DISCONNECT ALL ELECTRIC POWER BEFORE WORKING ON THIS UNIT. FOLLOW LOCK OUT AND TAG OUT PROCEDURES BEFORE WORKING ON ELECTRICAL COMPONENTS. ALWAYS USE APPROPRIATE SAFETY PROCEDURES FOR CAPACITORS AND OTHER STORAGE DEVICES. FAILURE TO DO THIS ABOVE BEFORE SERVICE COULD RESULT IN ELECTRICAL SHOCK OR DEATH.</p>	<p style="text-align: center;">⚠ AVERTISSEMENT</p> <p>TENSION DANGEREUSE!</p> <p>COUPER TOUTES LES TENSIONS ET QUATRE LES SECTIONS DE LA UNIT AVANT DE COMMENCER LES TRAVAUX. SUIVRE LES PROCEDURES DE VERIFICATION AVANT DE COMMENCER LES TRAVAUX. TOUJOURS PORTER LES EQUIPEMENTS DE SECOURS APPROPRIES DANS LE CAS D'UNE CONTAMINATION DES ENTREE-SECTEURS A TENSION VARIABLE. SE REPORTER AUX INSTRUCTIONS DE LA UNIT AVANT DE COMMENCER LES TRAVAUX. NE PAS RESPECTER CES PRECAUTIONS PEUT ENTRAINER DES BLESSES GRAVES POUVANT ETRE FATALES.</p>	<p style="text-align: center;">⚠ ADVERTENCIA</p> <p>VOLTAJE PELIGROSO!</p> <p>DESCONECTE TODA LA ENERGIA ELECTRICA ANTES DE TRABAJAR EN LA UNIT Y SIGA LOS PROCEDIMIENTOS DE VERIFICACION ANTES DE PROCEDER AL SERVICIO. SIEMPRE USAR EL EQUIPO DE SEGURIDAD ADECUADO EN TODOS LOS CASOS. SIEMPRE USAR EL EQUIPO DE RESCATE ADECUADO EN EL CASO DE UNA CONTAMINACION DE LAS ENTRADAS DE TENSION VARIABLE. CONSULTAR LAS INSTRUCCIONES PARA LA SERVICIO DE LA UNIT ANTES DE EMPEZAR EL TRABAJO. NO RESPECTAR ESTAS PRECAUCIONES PUEDE CAUSAR LESIONES PERSONALES O FATALES.</p>
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General

Equipment shall be completely assembled, piped, internally wired, fully charged with R-410A and test operated at the factory. Filters, thermostat field interface Terminal Plug (TP1), and all safety controls are furnished and factory installed. The system water inlet and outlet connections shall be female NPT composed of either copper or a bronze option. The equipment shall contain ETL-US-C, and AHRI-ISO 13256-1 listings and labels prior to leaving the factory. Service and caution area labels shall also be placed on the unit in their appropriate locations..

Unit casing

Panels shall be insulated with either 1/2-inch thick dual density bonded glass fiber, 1/2-inch thick foil faced glass fiber, or closed cell elastomeric foam. Foil faced insulation edges are encapsulated to prevent glass fibers from entering the airstream. The elastomeric foam is UL listed with a flammability rating of 5V. The glass fiber insulations have a flame spread of 25 or less and a smoke developed classification of 50 or less per ASTM E-84 and UL 723. The dual density insulation has a minimum rated service air velocity of 3600 feet per minute (FPM) and meets the erosion requirements of UL 181. Access for inspection and cleaning of the unit drain pan, coils and fan section shall be provided. The unit shall be installed for proper access. Procedures for proper access inspection and cleaning of the unit shall be included in the maintenance manual.

Sound attenuation package

Sound attenuation will be applied as a standard feature in the product design. The sound reduction package (1/2 through 5-ton equipment) will include vibration isolation to the compressor and water-to-refrigerant coil, unit base stiffeners, and a second stage of vibration isolation to the compressor and water-to-refrigerant base pan.

The unit shall be tested and rated in accordance with AHRI 260.

Compressor - 5 Ton and under

The unit shall contain a high efficiency rotary or scroll compressor. External vibration isolation shall be provided by rubber mounting devices located underneath the mounting base of the compressor. A second isolation of the refrigeration assembly shall be supported under the compressor mounting base. Internal thermal overload protection shall be provided. Protection against excessive discharge pressure shall be provided by means of a high pressure switch. Protection against a loss of charge shall be provided by a low pressure safety.

Air-to-refrigerant coil

The air-to-refrigerant coil shall consist of copper tubes mechanically bonded into evenly spaced aluminum fins. All coils shall be leak tested to 450 psig and pressure tested to 650 psig at the factory to ensure the pressure integrity. The tubes are to be completely evacuated of air and correctly charged with proper volume of refrigerant prior to shipment.

The refrigerant coil distributor assembly shall be of orifice style with round copper distributor tubes. The tubes shall be sized consistently with the capacity of the coil. Suction headers shall be fabricated from rounded copper pipe.

A thermostatic expansion valve shall be factory selected and installed for a wide range of control.

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Water-to-refrigerant system - Copper heat exchanger

Heat Exchanger - The water-to-refrigerant heat exchanger is of a high quality coaxial coil for maximum heat transfer. The copper coil is deeply fluted to enhance heat transfer and minimize fouling and scaling. The coil has a working pressure of 400 psig on the water side and 650 psig on the refrigerant side. The factory shall provide rubber isolation to the heat exchanging device to enhance sound attenuation.

Reversing Valve - The reversing valve is a pilot operating sliding piston type with replaceable encapsulated magnetic coil. This valve is energized in cooling.

Tubing - The refrigerant tubing shall be of 99% pure copper. The system shall be free from contaminants and conditions such as drilling fragments, dirt and oil. All water lines that are located in the indoor air stream shall be insulated with 3/8 inch thick elastomeric insulation. The refrigerant lines that are located in the indoor air stream that are not directly over the drain pan area shall be insulated with 3/8 inch thick elastomeric insulation.

Electrical

The unit control box shall contain all necessary devices to allow heating and cooling operation to occur from a remote wall thermostat. These devices shall be as follows:

-24 VAC energy limiting class II 75 VA (minimum) transformer

-24 VAC blower motor relay

-24 VAC compressor contactor for compressor control

-Field thermostat connections shall be provided for ease of hook-up to a Terminal Plug (TP1) located in the unit's control box

-Lockout circuit which controls cycling of the compressor shall be provided to protect the compressor during adverse operating conditions. The device may be reset by momentarily interrupting power to the 24 VAC control circuit. For units with the UC400B, if there is a fan/system switch on the sensor module, placing it in the ?OFF? position will reset the latched diagnostics.

Deluxe controller

The deluxe control package provides a 75 VA transformer. The controller includes a lockout relay, anti-short cycle compressor protection, random start delay, brown-out protection, time delay, general alarm, compressor delay on start and an open relay for pump request. Optional wiring from the factory for condensate overflow, hot gas reheat, electric heat and compressor enable is provided. Three LED (light emitting diodes) are included for diagnostics of the equipment.

Stainless Steel Drain Pan (Drain Pan or Digit 40 = B)

The stainless steel drain pan and the drain stubout shall be constructed of heavy gauge type 304 stainless steel. The bottom of the drain pan shall be sloped on two planes which pitches the condensate to the drain connection. The stainless steel material shall meet the requirements of ASTM A480/A480M and comply with the chemical composition requirements of ASTM A240. The drain pan shall be insulated to prevent moisture accumulation on the drain pan material. The drain pan insulation material shall be suitable to be used in the airflow and consists of closed cell elastomeric insulation, complying with flammability requirements of UL94-5V.

Motor/Fan

The motor shall be an ECM variable speed motor with thermal overload protection. The ECM motor is programmed to provide soft starting and a constant torque over a range of static pressures and airflows. For the Deluxe Basic control options, an ECM control board is provided that allows easy field adjustment to manually set the fan speed to meet the specific application. For the UC400b, Tracer TU must be used to set the fan speed.

The fans shall be placed in a draw-through configuration and shall be a centrifugal, direct drive type. They are constructed of corrosion resistant galvanized material. Removal of the motor and fan wheel shall be made possible utilizing the factory provided orifice ring.

Merv 13 filter



Job Name: MWR Highland ES WSHP
Prepared For:
Unit Tag: WSHP-03
Quantity: 1

A 2" MERV 13 filter(s) shall be provided with the unit. MERV 13 shall be rated per ASHRAE 52.2. The filters shall be classified per UL Standard 900 for flammability. The filter shall have an initial resistance of 0.35" W.G. or less at 500 FPM. The filter shall have a final resistance of 1.0" W.G.

Thermostatic expansion valve

The equipment is provided with a bidirectional thermal expansion valve. This device allows operation of the equipment in the range of 25 to 110 degrees F entering fluid temperatures and 55 to 85 degrees F entering air temperatures. The equipment operates with one variable (entering water temperature, entering air temperature, cfm or gpm) at an extreme condition. All other variables must be within the nominal range of operation.

Matte Insulation - Vertical 0.5 - 5 ton

Panels shall be insulated with ½-inch thick dual density bonded glass fiber. Corner posts are insulated with closed cell elastomeric foam. The exposed side of the dual density fiberglass is a high density erosion proof material suitable for use in air streams up to 3600 feet per minute (FPM) and meets the erosion requirements of UL 181. It has a flame spread of less than 25 and a smoke developed classification of less than 50 per ASTM E-84 and UL 723. The elastomeric foam is UL listed with a flammability rating of UL 94-5V.

Stainless Steel Drain Pan

The unit drain pan and the drain stubout shall be constructed of heavy gauge type 304 stainless steel. The stainless steel material shall meet the requirements of ASTM A480/A480M and comply with the chemical composition requirements of ASTM A240. The drain pan shall be insulated to prevent moisture accumulation on the drain pan material. The drain pan insulation material shall be suitable to be used in the airflow and consists of closed cell elastomeric insulation, complying with flammability requirements of UL 94-5V.

Standard sound attenuation package

Sound attenuation will be applied as a standard feature in the product design. The sound reduction package will include vibration isolation to the compressor and water-to-refrigerant coil, unit base stiffeners, and a second stage of vibration isolation to the compressor and water-to-refrigerant base pan.

The unit shall be tested and rated in accordance with AHRI 260.

Single point power connection

Single point power connection allows a convenient location to bring in the power supply to the unit. The one single power source will power the entire unit including the controls, compressor, blower motor and all installed options.

Ducted filter rack

The ducted filter rack shall be factory mounted for the use of 1 or 2 inch filters and shall provide easy access to the filters from the side of the filter rack through a door that does not require a tool. Duct collars will be built into the filter rack to provide an easy means to connect the duct work to the unit.

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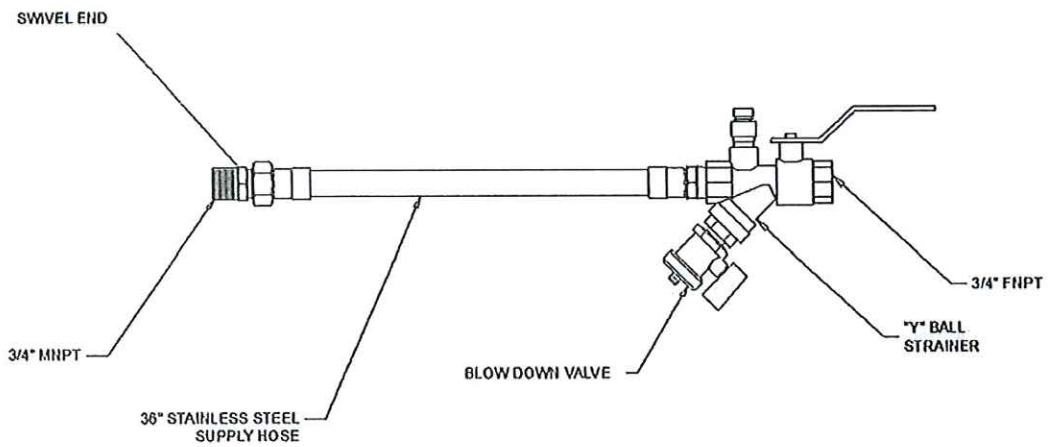
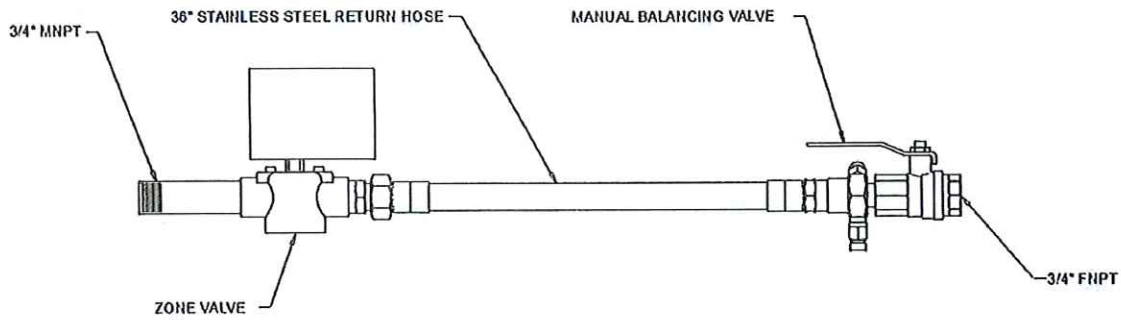
Job Name: MWR Highland ES WSHP
Project Name:
Unit Name: HAYS
Result Name: HP-SE

Baseunit			
Hose kit type	Ball Valve or Manual Hose Kit w Zone Val	Hose diameter	3/4" diameter hose
Hose length	36" stainless steel hose	Strainer option	Strainer w/BDV & hose connector
Supply ball valve	Ball valve w/PT port	Auto flow rate	Manual Balancing Valve Flow Control
Ship cycle	Standard ship cycle	Memory stop	Memory Stop (manual balancing valve)
Reducing option	No reducer	Return ball valve	Ball valve w/PT port
Design sequence	First design	Zone valve	Zone valve
Manual Balancing Valve	6.7 CV (0.75" hose) (4.7-15 gpm)	Condensate hose	3/4" condensate hose

5



HAYS FLUID CONTROLS MANUAL BALANCING VALVE HOSE KIT WITH STRAINER AND ZONE VALVE



SW



Hays Fluid Controls Manual Balancing Valve Hose Kit

Each Hays Fluid Controls Mesurmeter Manual Balancing Valve Hose Kit shall contain two manual ball valves, Mesurmeter (MM) manual balancing valve, and two flexible hoses. This manual balancing method uses an in-line flow measurement device and an adjustment feature to measure and set flow rates at each heat pump. Mesurmeter (MM) uses a metering device, valve handle, memory stop, positive shut-off and dual differential pressure read-out ports as standard. Kits are factory lightened and leak tested, with the ability to be tagged to the schedule.

Ball Valves

The Ball Valves shall be constructed from forged brass with chrome plated brass construction with blow out proof/double O-ring stems. It shall be rated from 32 to 225 degrees F. Valve bodies are suitable for 400 PSIG maximum working pressure. A pressure/temperature port shall be provided for verifying the pressure differential and system temperature.

Supply and Return Hoses (1/2-inch to 1 1/4-inch)

All supply and return hoses are equipped with swivel end connections. All end connections are permanently crimped to meet state pressure ratings. 1/2 inch to 1-1/4 inch hose material is EPDM rubber, and rated for maximum working pressure of 400 PSI, The minimum burst pressure is four times the working pressure. Hose material is stainless steel braid over an EPDM liner, and bonded to the braid. Hoses are rated for 32-225°F. Hose connectors are permanently crimped. Swivels shall be BP with a male NPT. Adapters are fixed male NPT. All connections are brass and have reusable thread sealant pre-applied to the tapered pipe threads.

Strainer Option

The Y-strainer body shall be constructed of brass with a blowdown valve/hose connector with a brass cap. The cap shall be sealed with a non-asbestos gasket. The strainer body shall be suitable for 400 PSIG maximum working pressure. The strainer screen shall be 304 stainless steel with 20-mesh. The strainer shall be ported with female pipe thread per ASME/ANSI b1.20.1, and B31.9.

Memory Stop

A memory stop option shall be provided to allow the valve to be closed for service, and then reopened to setpoint without disturbing balance position.

Zone Valve

The motorized water zone valve is a 2-position, spring-return water valve installed on the return side of the system. The valve will open when the unit compressor begins running to allow water flow through the unit. As the compressor shuts down, the valve will slowly close off water through the unit to reduce water consumption.

SN

HIGHLAND ELEMENTARY SCHOOL
WSHP REPLACEMENT PROJECT
208 N. HIGHLAND AVE.
GREENEVILLE, TENNESSEE 37745

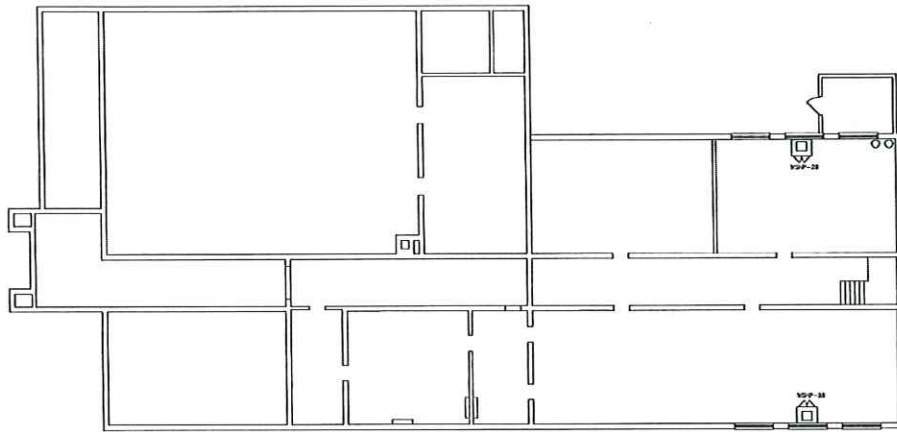
DRAWINGS:

- M1.1 - GROUND FLOOR PLAN
- M1.2 - MAIN (FIRST) FLOOR PLAN
- M1.3 - SECOND FLOOR PLAN
- M2.1 - HVAC DETAILS, NOTES, & LEGEND
- M2.2 - SPECIFICATIONS & NOTES



Maynard W. Robertson
Consulting Engineer
10/21/1998
10215

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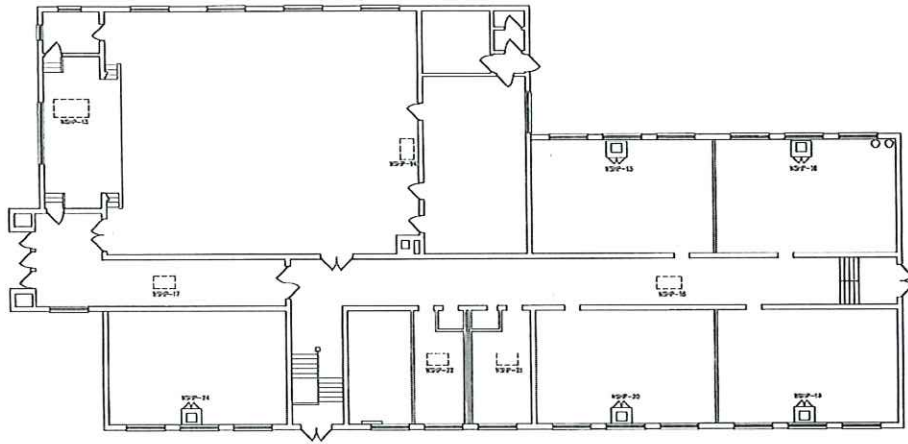
1 Ground Floor Plan
 M1.1
 Scale 1/8" = 1'-0"

HIGHLAND ELEMENTARY SCHOOL					
H.V.A.C. REPLACEMENT					
GREENSBORO, TENNESSEE					
DATE	BY	REVISION	DESCRIPTION	SCALE	MARK
05/21/21	WJR	1	ISSUE FOR PERMITS	1/8" = 1'-0"	M1.1

Waynard W. Robertson
 Consulting Engineer
 433 W. 10th St.
 Memphis, TN 38102
 www.wwr-engineers.com



Handwritten signature or initials in blue ink.



1 First Floor Plan Scale 1/8"=1'-0"

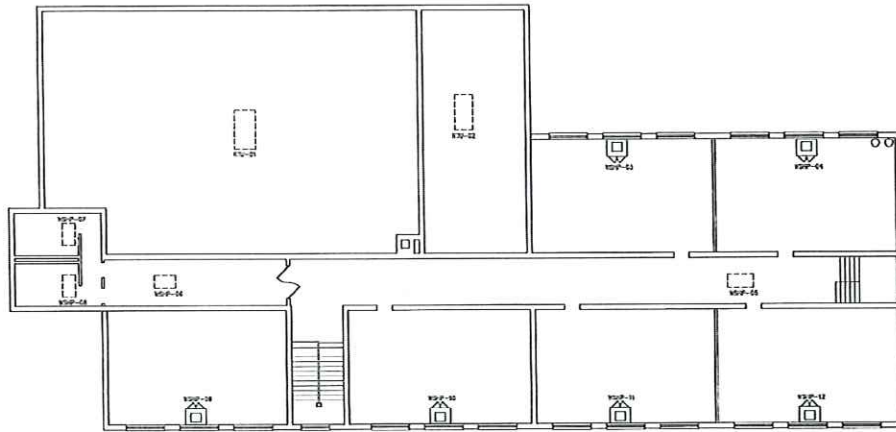
HIGHLAND ELEMENTARY SCHOOL
H.V.A.C. REPLACEMENT
 GREENVILLE, TENNESSEE

DATE: 07/20/11	DRAWN BY: J. B. BROWN	SCALE: 1/8"=1'-0"	PROJECT: M1.2
REVISIONS:	NO. 1	DATE: 07/20/11	BY: J. B. BROWN

Maynard W. Robertson
 Consulting Engineer
 127-175-100
 mwr@maynard.com



SW



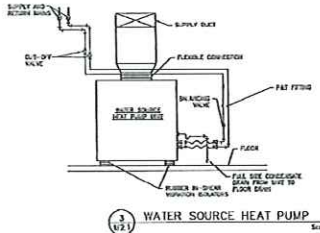
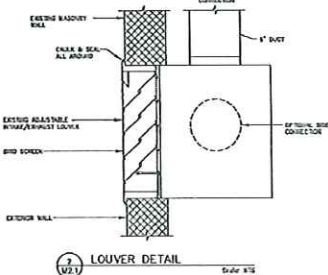
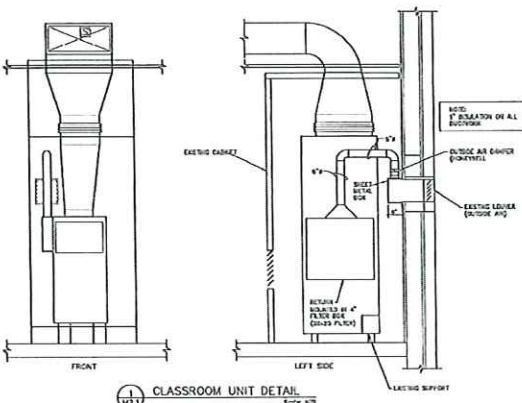
① Second Floor Plan
Scale: 1/8" = 1'-0"

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427-19-2000
www.hwr-engineers.com

HIGHLAND ELEMENTARY SCHOOL			
H.V.A.C. REPLACEMENT			
GREENVILLE, TENNESSEE			
DATE	BY	SCALE	PROJECT
02/19/14	HWR	1/8" = 1'-0"	M1.3
02/19/14	HWR	1/8" = 1'-0"	M1.3



SW



WATER SOURCE HEAT PUMP SCHEDULE

NAME	W/S / MODEL NO.	QTY	G.A. QTY (G.A.)	COOLING CAPACITY (BTU/H)	HEATING CAPACITY (BTU/H)	WATER TEMP.	HLR	QTY	HP	VOL./CY	REMARKS
KTP-01	WATER SOURCE HEAT PUMP	2000	400	85,000	28,710	55.00	1.0	8.7	10.0	45.0	1.2, 3.4, 4.5, 7.8, 10
KTP-02	WATER SOURCE HEAT PUMP	2000	400	85,000	28,710	55.00	1.0	8.7	10.0	45.0	1.2, 3.4, 4.5, 7.8, 10
KTP-03	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-04	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-05	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-06	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-07	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-08	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-09	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-10	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-11	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-12	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-13	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-14	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-15	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-16	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-17	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-18	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-19	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-20	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-21	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-22	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-23	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-24	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-25	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-26	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-27	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-28	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10
KTP-29	WATER SOURCE HEAT PUMP	1000	200	42,500	14,355	55.00	1.0	8.7	10.0	22.5	1.2, 3.4, 4.5, 7.8, 10

REMARKS:
 1. CONDENSATE DRAINING SHALL BE INSTALLED - SEE
 2. FLOOR SHALL BE REINFORCED BY A REINFORCING CONCRETE WITH
 3. CONTROL JOINT SHALL BE LOCATED AT THE CONDENSATE DRAIN, REINFORCING, AND
 4. SEPARATE SET POINTS FOR HEATING AND COOLING
 5. REINFORCING SHALL BE AS SHOWN
 6. REINFORCING AND CONCRETE BY OTHERS
 7. FLOOR SHALL BE
 8. FLOOR SHALL BE
 9. FLOOR SHALL BE
 10. FLOOR SHALL BE
 11. FLOOR SHALL BE
 12. FLOOR SHALL BE

HIGHLAND ELEMENTARY SCHOOL
 H.V.A.C. REPLACEMENT
 GREENVILLE, TENNESSEE

DATE: 07/20/11
 DRAWN BY: M2.1
 CHECKED BY: M2.1

M2.1

Maynard W. Robertson
 Consulting Engineer
 43-49-206
 mwr@mrw.com



Sam

AIA Document A310™ – 2010

Bid Bond

CONTRACTOR:

(Name, legal status and address)

Nor-Well Company, Inc.
136 E. Elk Avenue
Elizabethton, TN 37643

SURETY:

(Name, legal status and principal
place of business)

Travelers Casualty and Surety Company of America
One Tower Square
Hartford, CT 06183

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

OWNER:

(Name, legal status and address)

Greeneville City Schools
129 West Depot Street
Greeneville, TN 37743

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: One Hundred Percent of the Amount Bid (100%)

PROJECT:

(Name, location or address, and Project number, if any)

Highland Water Source Heat Pump Replacement

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.


Signed and sealed this 21st day of February, 2024.


(Witness) Leslie Persinger - Corp. Secretary


(Witness)

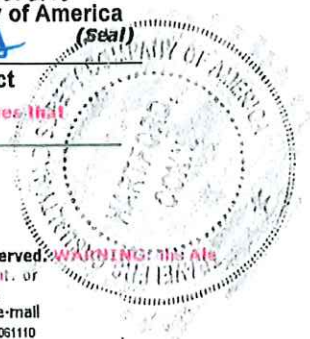
Nor-Well Company, Inc.

(Principal)  (Seal)

(Title) Gary Nave - Vice President
Travelers Casualty and Surety Company of America
(Surety)  (Seal)

(Title) Leanne Hammons, Attorney-in-Fact

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.



TRAVELERS



**Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company**

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **LEANNE HAMMONS** of **KNOXVILLE, Tennessee**, their true and lawful Attorney(s)-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this 21st day of April, 2021.



State of Connecticut

City of Hartford ss.

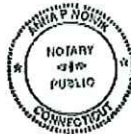
By: _____

Robert L. Raney, Senior Vice President

On this the 21st day of April, 2021, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of each of the Companies, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of said Companies by himself as a duly authorized officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My Commission expires the 30th day of June, 2026



Anna P. Nowik, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of each of the Companies, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of each of the Companies, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **21** day of **February**, **2024**



Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney(s)-in-Fact and the details of the bond to which this Power of Attorney is attached.**



Proposal

Proposal is valid for 15 days.

Customer must obtain credit approval and release order to production within 60 days of proposal date.

PROPRIETARY AND CONFIDENTIAL PROPERTY OF Trane U.S. Inc.
DISTRIBUTION TO OTHER THAN THE NAMED RECIPIENT IS PROHIBITED

Prepared For: Phillip Graham

Date: March 4, 2024

Job Name:
Highland ES WSHPs phase 2 10 ton RTU

Proposal Number: J3-32957-1289-1

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

COOP Quote Number: J3-305197-24-002
COOP or Federal Contract ID: OMNIA Racine #3341

Payment Terms: Net 30 Days

Trane U.S. Inc. is pleased to provide the following proposal for your review and approval.

Tag Data - Rooftop WSHP GWS (GERW) (Qty: 1)

Item	Tag(s)	Qty	Description	Model Number
B1	RTU-gym	1	Rooftop WSHP GWS (GERW)	GWSC120H3R0A**H7C0A1B00203010B000A

Product Data - Rooftop WSHP GWS (GERW)

Item: B1 Qty: 1 Tag(s): RTU-gym
 Made to order (7.5-10T)
 WSHP Rooftop
 Heat pump
 Standard efficiency
 Convertible
 10 Ton
 208-230/60/3
 Copper Water Coil
 20 F (For Glycol loop)
 Microprocessor controls
 Econ, com enth 0-100% w/ baro rel
 Multi speed fan
 Hinged panels/2 inch pleated filters
 Through the base electrical
 Non-fused disconnect
 Powered convenience outlet
 Discharge air sensing tube
 Stainless steel drain pan
 Programmable zone sensor (Field Installed)
 5 year parts and labor warranty
 Startup

Tag Data - Hose Kits (Qty: 8)

Item	Tag(s)	Qty	Description	Model Number
D3	gym unit	1	Hays Fluid Controls (HAYS)	7-433440.0080RWA

Product Data - Hose Kit

- 36" stainless steel hose (Field Installed)
- Strainer with blow down valve and hose connector (Field Installed)
- Supply ball valve with pressure/temperature ports (Field Installed)
- Return ball valve with pressure/temperature port (Field Installed)
- Manual Balancing Valve Flow Control (Field Installed)
- Memory Stop (manual balancing valve)
- Zone valve (Field Installed)
- Ball Valve or Manual Hose Kit with Zone Valve (Field Installed)
- 3/4" condensate hose with molded p-trap (Field Installed)
- 1-1/2" diameter hose (Field Installed)
- 19 CV (1.5" hose)(13.4 - 42.5 gpm)

Not Included: disconnects, power or control wiring, automatic temperature controls, external vibration isolation, hydronic piping or specialties, spare filters, start-up, owner training.

Total Net Price (Excluding Sales Tax) \$30,340.00

Tax Status: Taxable <input type="checkbox"/> Exempt <input type="checkbox"/>	IF EXEMPT PLEASE SUBMIT COMPLETED TAX EXEMPTION CERTIFICATE WITH YOUR SIGNED PROPOSAL OR WITH YOUR PURCHASING DOCUMENTS, KEEP YOUR ORIGINAL ON FILE IN THE OFFICE. YOU WILL BE CHARGED TAX IF A VALID EXEMPTION CERTIFICATE IS NOT ON FILE BEFORE EQUIPMENT, PARTS OR SERVICES ARE PROVIDED. SEE WWW.TAXSITES.COM/STATE-LINKS.HTML FOR TAX FORMS.
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Sincerely,

Amelia Goodyear
Trane U.S. Inc.
 10384 Wallace Alley Street
 Kingsport, TN 37663
 Office Phone: (423) 224-1150

This proposal is subject to your acceptance of the attached Trane terms and conditions.

The board provides its students and staff access to a variety of technological resources, including, but not limited to, laptop computers and tablets. These resources provide opportunities to enhance learning and improve communication within the school community and with the larger global community. Through the school district's technological resources, users can observe events as they occur around the world, interact with others on a variety of subjects, and acquire access to current and in-depth information.

The board intends that students and employees benefit from these resources while remaining within the bounds of safe, legal, and responsible use. Accordingly, the board establishes this policy to govern student and employee use of school district technological resources. This policy applies regardless of whether such use occurs on or off school district property, and it applies to all school district technological resources, including but not limited to computer networks and connections, the resources, tools and learning environments made available by or on the networks, and all devices that connect to those networks.

A. EXPECTATIONS FOR USE OF SCHOOL TECHNOLOGICAL RESOURCES

School district technological resources may only be used by students, staff and others expressly authorized by the Technology Department. The use of school district technological resources, including access to the Internet, is a privilege, not a right. Individual users of the school district's technological resources are responsible for their behavior and communications when using those resources. Responsible use of school district technological resources is use that is ethical, respectful, academically honest, and supportive of student learning. Each user has the responsibility to respect others in the school community and on the Internet. Users are expected to abide by the generally accepted rules of network etiquette. General student and employee behavior standards, including those prescribed in applicable board policies, the Student Code of Conduct, and other regulations and school rules, apply to use of the Internet and other school technological resources.

In addition, anyone who uses school district computers or electronic devices or who accesses the school network or the Internet using school district resources must comply with the additional rules for responsible use listed in Section B, below. These rules are intended to clarify expectations for conduct but should not be construed as all-inclusive. Furthermore, all students must adhere to the GCS Technology Use Guidelines as set forth in the Student Code of Conduct. All students must be trained about appropriate on-line behavior as provided in policy 4.406 Use of the Internet.

All students and employees must be informed annually of the requirements of this policy and the methods by which they may obtain a copy of this policy. Before using school district technological resources, students and employees must sign a statement indicating that they understand and will strictly comply with these requirements. Failure to adhere to these requirements will result in disciplinary action, including revocation of user privileges. Willful misuse may result in disciplinary action and/or criminal prosecution under applicable state and federal law.

B. RULES FOR USE OF SCHOOL TECHNOLOGICAL RESOURCES

1. School district technological resources are provided for school-related purposes only. Acceptable uses of such technological resources are limited to responsible, efficient and

legal activities that support learning and teaching. Use of school district technological resources for political purposes, sectarian religious purposes, or for commercial gain or profit is prohibited. Student personal use of school district technological resources for amusement or entertainment is also prohibited. Because some incidental and occasional personal use by employees is inevitable, the board permits infrequent and brief personal use by employees so long as it occurs on personal time, does not interfere with school district business, and is not otherwise prohibited by board policy or procedure.

2. School district technological resources are installed and maintained by members of the Technology Department. Students and employees shall not attempt to perform any installation or maintenance without the permission of the Technology Department.
3. Under no circumstance may software purchased by the school district be copied for personal use.
4. Students and employees must comply with all applicable laws, including those relating to copyrights and trademarks, confidential information, and public records. Any use that violates state or federal law is strictly prohibited. Plagiarism of Internet resources will be treated in the same manner as any other incidents of plagiarism, as stated in the Student Code of Conduct.
5. No user of technological resources, including a person sending or receiving electronic communications, may engage in creating, intentionally viewing, accessing, downloading, storing, printing, or transmitting images, graphics (including still or moving pictures), sound files, text files, documents, messages, or other material that is obscene, defamatory, profane, pornographic, harassing, abusive or considered to be harmful to minors. Users should be aware that possession/transmission of nude, or partially nude, images of a minor constitutes possession/transmission of child pornography. Should such activity be discovered by district personnel, the district must notify law enforcement personnel. All users must comply with policy 5.500 – Discrimination/Harassment of Employees (sexual, Racial, Ethnic, Religious) and 6.304 Student Discrimination/Harassment and Bullying/Intimidation when using school district technology.
6. The use of anonymous proxies, VPN's, or any other method intended to circumvent content filtering is prohibited. Those found to be using such technologies will be locked off of the district network until the software is removed from the device. This policy applies to personally owned devices connected to the district network as well as those owned by the district.
7. Users may not install or use any Internet-based file sharing program designed to facilitate sharing of copyrighted material.
8. Users of technological resources may not send electronic communications fraudulently (i.e., by misrepresenting the identity of the sender).
9. Users must respect the privacy of others. When using e-mail, chat rooms, blogs or other forms of electronic communication, students must not reveal personal identifying

information, or information that is private or confidential, such as the home address or telephone number, credit or checking account information or social security number of themselves or fellow students. For further information regarding what constitutes personal identifying information, see policy 4.406 Use of the Internet. In addition, school employees must not disclose on school district websites or web pages or elsewhere on the Internet any personally identifiable, private, or confidential information concerning students (including names, addresses or pictures) without the written permission of a parent or guardian or an eligible student, except as otherwise permitted by the Family Educational Rights and Privacy Act (FERPA) or policy 6.600 Student Records. Users also may not forward or post personal communications without the author's prior consent.

10. Users may not intentionally or negligently damage computers, computer systems, electronic devices, software, computer networks or data of any user connected to school district technological resources. Users may not knowingly or negligently transmit computer viruses or self-replicating messages or deliberately try to degrade or disrupt system performance. Users must scan any downloaded files for viruses.
11. Users may not create or introduce games, network communications programs or any foreign program or software onto any school district computer, electronic device, or network without the express permission of the technology director or designee. Users enrolled in classes that teach game design or theory may follow the curriculum of their respective courses to create games. Users enrolled in computer classes teaching network design or maintenance may, with the assistance of their instructor, create programs as required by the course curriculum.
12. Users are prohibited from engaging in unauthorized or unlawful activities, such as "hacking" or using the computer network to gain or attempt to gain unauthorized or unlawful access to other computers, computer systems or accounts.
13. Users, other than members of the Instructional Technology team, are prohibited from using another individual's ID or password. Students should log off or reboot at least once per day. All users should lock their computer when they are not in direct, physical control of the computer.
14. Staff members passwords must be at least 13 characters long and must be changed yearly.
15. Users may not read, alter, change, block, execute or delete files or communications belonging to another user without the owner's express prior permission.
16. Employees shall not use passwords or user IDs for any data system for an unauthorized or improper purpose.
17. If a user identifies a security problem on a technological resource, he or she must immediately notify a system administrator. Users must not demonstrate the problem to other users. Any user identified as a security risk will be denied access.

TECHNOLOGY RESPONSIBLE USE

18. Teachers shall make reasonable efforts to supervise students' use of the Internet during instructional time, to ensure that such use is appropriate for the student's age and the circumstances and purpose of the use.
19. Views may be expressed on the Internet or other technological resources as representing the view of the school district or part of the school district only with prior approval by the superintendent or designee.
20. Without permission by the board, users may not connect any personal technologies such as laptops and workstations, gaming systems, wireless access points and routers, etc. to a district owned and maintained local, wide, or metro area network. Gaming systems may not be connected to District signage displays at any time. Gaming systems may not be connected to our wireless or wired network with permission from the Network Administrator. Connection of personal devices such as iPods, iPads, smartphones, PDAs, and printers is permitted but not supported by GCS technical staff. Student teachers and other district invited guests are allowed to use the GCS Personally Owned Device (POD) network in support of their work inside GCS schools. The board is not responsible for the content accessed by users who connect to the Internet via their personal mobile telephone technology (e.g., 4G, 5G service). While the GCS technical staff will make every reasonable effort to support personal devices, the district cannot guarantee a student or staff member will be able to access the network with a personally owned device.
21. Users must back up locally stored (I.E. not stored on the district network and/or OneDrive) data and other important files regularly. It is the responsibility of the user to ensure that locally synced files are syncing properly. District IT staff will assist any user with synchronization issues.
22. Those who use district owned and maintained technologies to access the Internet at home are responsible for both the cost and configuration of such use.
23. Employees and students who are issued district owned and maintained equipment must also follow these guidelines. All district employees and students are expected to follow these guidelines on all equipment owned by the District:
 - a. Keep the equipment secure and damage free.
 - b. Use a protective case at all times. If you choose not to use the district provided case, or one was not provided to you, you must use a case to protect the device at all times.
 - c. Do not remove, cover, obscure, or deface any portion of the District asset tag nor any other labels placed on the device by district personnel.
 - d. Do not loan out the equipment, charger, or cords.
 - e. Do not leave the equipment in your vehicle.

- f. Do not leave the equipment unattended.
- g. Do not eat or drink while using the equipment or have food or drinks in close proximity to the equipment.
- h. Do not allow pets near the equipment.
- i. Do not place the equipment on the floor or on a sitting area such as a chair or couch.
- j. Do not leave the equipment near table or desk edges.
- k. Do not stack objects on top of the equipment.
- l. Do not leave the equipment outside.
- m. Do not use the equipment near water such as a pool.
- n. Back up data and other important files regularly. GCS will at times perform maintenance on the equipment by imaging. All files not backed up to server/cloud storage space or other storage devices will be deleted during this process.
- o. Do not check the equipment as luggage at the airport. It is usually advisable to carry any district owned equipment on board with you rather than checking it as luggage.

A. RESTRICTED MATERIAL ON THE INTERNET

The Internet and electronic communications offer fluid environments in which students may access or be exposed to material and information from diverse and rapidly changing sources, including some that may be harmful to students. The board recognizes that it is impossible to predict with certainty what information on the Internet students may access or obtain. Nevertheless, school district personnel shall take reasonable precautions to prevent students from accessing material and information that is obscene, pornographic, or otherwise harmful to minors, including violence, nudity, or graphic language that does not serve a legitimate pedagogical purpose. The superintendent shall ensure that technology protection measures are used as provided in policy 4.406, Internet Safety, and are disabled or minimized only when permitted by law and board policy. The board is not responsible for content accessed by users who connect to the Internet via their personal mobile telephone technology (e.g., 4G, 5G, or other hotspot service).

B. PARENTAL CONSENT

The board recognizes that parents of minors are responsible for setting and conveying the standards their children should follow when using media and information sources. Accordingly, before a student may independently access the Internet, the student's parent must be made aware of the possibility that the student could obtain access to inappropriate material while engaged in

independent use of the Internet. The parent and student must consent to the student's independent access to the Internet and to monitoring of the student's Internet activity and e-mail communication by school personnel.

In addition, in accordance with the board's goals and visions for technology, students may require accounts in third party systems for school related projects designed to assist students in mastering effective and proper online communications or to meet other educational goals. Parental permission will be obtained when necessary (i.e., when parental consent is needed by a site for CIPA or COPPA laws) to create and manage such third-party accounts.

C. PRIVACY

No right of privacy exists in the use of technological resources. Users should not assume that files or communications accessed, downloaded, created, or transmitted using school district technological resources or stored on services or hard drives of individual computers will be private. School district administrators or individuals designated by the superintendent may review files, monitor all communication, and intercept e-mail messages to maintain system integrity and to ensure compliance with board policy and applicable laws and regulations. School district personnel shall monitor on-line activities of individuals who access the Internet via a school-owned computer. The monitoring of devices issued to students by the district is active 24 hours per day regardless of the location of the device or the network to which it is connected. District personnel are able to monitor all Internet activity on student devices even when the device is outside the district network.

Under certain circumstances, the board may be required to disclose such electronic information to law enforcement or other third parties, for example, as a response to a document production request in a lawsuit against the board, as a response to a public records request or as evidence of illegal activity in a criminal investigation.

D. SECURITY/CARE OF PROPERTY

Security on any computer system is a high priority, especially when the system involves many users. Employees are responsible for reporting information security violations to appropriate personnel. Employees should not demonstrate the suspected security violation to other users. Unauthorized attempts to log onto any school system computer on the board's network as a system administrator may result in cancellation of user privileges and/or additional disciplinary action. Any user identified as a security risk or having a history of problems with other systems may be denied access.

Users of school district technology resources are expected to respect school district property and be responsible in using the equipment. Users are to follow all instructions regarding maintenance or care of the equipment. Users may be held responsible for any loss or damage caused by intentional or negligent acts in caring for computers while under their control. The school district is responsible for any routine maintenance or standard repairs to school system computers.

E. PERSONAL WEBSITES

The superintendent may use any means available to request the removal of personal websites that substantially disrupt the school environment or that utilize school district or individual school names, logos, or trademarks without permission.

1. Students

Though school personnel generally do not monitor students' Internet activity conducted on non-school district devices during non-school hours, when the student's on-line behavior has a direct and immediate effect on school safety or maintaining order and discipline in the schools, the student may be disciplined in accordance with board policy (see the student behavior policies in the 6.300 series). Any device connected to the district network may be monitored by district personnel.

2. Employees

Employees' personal websites are subject to policy 4.406, Employee Use of Social Media.

3. Volunteers

Volunteers are to maintain an appropriate relationship with students at all times. Volunteers are encouraged to block students from viewing personal information on volunteer personal websites or on-line social networking profiles in order to prevent the possibility that students could view materials that are not age-appropriate. An individual volunteer's relationship with the school district may be terminated if the volunteer engages in inappropriate online interaction with students.

F. Cyberbullying

1. Cyberbullying will not be tolerated. Harassing, disrespectful comments, or comments which could be reasonably construed to incite an argument or are intended to belittle another person, denigrating, impersonating, outing, tricking, excluding, and cyber stalking are all examples of cyberbullying. Don't be mean. Don't send emails or post comments with the intent of scaring, hurting, or intimidating someone else.
2. Engaging in these behaviors, or any online activities intended to harm (physically or emotionally) another person, will result in severe disciplinary action and loss of privileges. In some cases, cyberbullying can be a crime. Remember that your activities are monitored and retained.

G. Usage of student images (photos and/or videos)

1. The Greeneville City Schools encourages students to become active participants in their education. As a result, we may publish photos and/or videos of students on web

resources controlled by the district, as well as print media such as district publications and programs. **Note: *consent to use student photos and/or videos is assumed by the district unless the parent/guardian opts out in accordance with option 2 below.***

2. Note: the *only* way to opt out of the district using the student's image is to provide *written* notification to the principal at your child's school that you do *not* give consent for images of your child to be used in district resources and print media. Please be aware that teachers' *district* social media accounts are considered "district resources" for the purpose of this RUP.
3. In the event a child is in state custody, form CS-0559, Item 8 must be checked off to allow usage. In addition, the form *must* be signed by the parents of the student, *not* their foster parents.

H. District provided email accounts and online storage

1. The Greeneville City Schools has partnered with Microsoft to provide email accounts and online file storage for all students. This service is in full compliance with the provisions of The Children's Online Privacy Protection Act (COPPA). COPPA applies to individually identifiable information about a child that is collected online, such as full name, home address, email address, telephone number or any other information that would allow someone to identify or contact the child. No personally identifiable information is revealed to users outside the Greeneville City Schools. Student usage and disclosure of personally identifiable information is covered in other sections of this document.
2. Email provided to students by the Greeneville City Schools is filtered, monitored, and archived. District personnel are able to see all messages sent to or from any student account, but will not examine messages unless directed to by a competent authority (Principal, Director of Schools, or Law Enforcement with proper documentation).
3. Under no circumstances should teachers or staff email a student using ANY account (for either party) *other than those provided by the district*. Specifically, teachers/staff should never email a student's *personal* email account and a teacher/staff member should *never* reveal their personal email address to a student. Should a student discover a teacher/staff member's personal email address and send mail to it, the message(s) should *immediately* be forwarded to the staff member's supervisor AND the district I.T. Network Administrator. To make this policy clear, ALL email between staff/teachers and students should be sent from AND to accounts that end with "gcschools.net." Any other email correspondence between staff members and students is expressly prohibited.

The reasons for this policy are extensive. The primary reason is to protect both the student and the staff member. See paragraph 2 above. If staff and students are using accounts other than those provided by the district, the district has no way to monitor and archive those messages.

If problems arise using district supplied accounts, district IT personnel should be notified immediately to resolve the issue.

I. Access to External Websites

1. The Greeneville City Schools has partnered with the Greeneville-Greene County Public Library to provide library cards and access to e-Books. While students are using the library application (Overdrive), they are using the library's website.
 - i. The library does not filter content.
 - ii. Because the library website is not filtered, you will need to oversee your children as they access the library catalog. As you are aware, there are books in the public library with more adult appropriate content so it is important for you to monitor the books your children access and download.

J. Professional Use of Social Media

1. GCS employees should treat professional social media and communication like a professional workplace. The same standards expected in GCS professional settings are expected on professional social media sites.
2. All professional social media accounts will be associated with district provided and/or managed login credentials and privacy settings.
3. Users that establish a username and password for any GCS approved social media/online subscription for use by a school or classroom shall provide their username and password to building administration and administer the resource as any other professional social media.
4. All social media tools must be vetted by the district prior to use by a GCS employee and/or student.
5. Employees using professional social media have no expectation of privacy with regard to their use of social media.
6. Employees are responsible for protecting confidential information. No personally identifiable student information may be posted on professional social media sites, including student photographs, without consent of the students' parents/guardians. Use of student images and/or information is addressed in Section H. Employees should carefully abide by the provisions of that section of this policy.
7. Employees have an individual responsibility to understand the rules of the social media being used and act to ensure the safety of students. Employees are responsible for reporting use of social media not adhering to this agreement to building administration.
8. Employees are expected to use the TAP principle (Transparent, Accessible, Professional) in all social media usage.

K. Personal use of Social Media

1. The district recognizes that during non-work hours employees and students may participate in online social media. Employees should keep in mind that information produced, shared, and retrieved by them may be subject to district policies and is a reflection of the school community.
2. The personal social media presence should utilize the employee's personal email address and should be completely separate from any professional social media presence.
3. Employees should not use their GCS email address for personal social media accounts.
4. GCS employees should not communicate with students who are currently enrolled in GCS schools on personal social media sites with the exception of a relative. If employees receive

- a request from a current GCS student to connect or communicate through a personal social media site they should refuse the request.
5. Employees should not tag other district employees, district volunteers, vendors, or contractors without prior permission of the individuals being tagged.
 6. Employees should not use the district nor school logo in any posting and should not conduct school business on personal sites without written permission from Greeneville City Schools.
 7. Personal social media use has the potential to result in disruption in the workplace and can be in violation of district policy and law. In this event, administration may have an obligation to respond and take appropriate action, including but not limited to investigation and possible discipline.
 8. Employees should not access their personal social media accounts during the workday.

L. DISCLAIMER

The board makes no warranties of any kind, whether express or implied, for the service it is providing. The board will not be responsible for any damages suffered by any user. Such damages include, but are not limited to, loss of data resulting from delays, non-deliveries, or service interruptions, whether caused by the school district's or the user's negligence, errors, or omissions. Use of any information obtained via the Internet is at the user's own risk. The school district specifically disclaims any responsibility for the accuracy or quality of information obtained through its Internet services.

Legal References: U.S. Const. amend. I; Children's Internet Protection Act, 47 U.S.C. 254(h)(5); Electronic Communications Privacy Act, 18 U.S.C. 2510-2522; Family Educational Rights and Privacy Act, 20 U.S.C. 1232g; 17 U.S.C. 101 *et seq.*; 20 U.S.C. 6777; G.S. 115C-325(e)

Cross References: Prohibition Against Discrimination, Harassment and Bullying (policy 1710/4021/7230), Curriculum and Instructional Guides (policy 3115), Technology in the Educational Program (policy 3220), Internet Safety (policy 3226/4205), Copyright Compliance (policy 3230/7330), Web Page Development (3227/7322), Student Behavior Policies (all policies in the 4300 series), Student Records (policy 4700), Confidentiality of Personal Identifying Information (policy 4705/7825), Public Records – Retention, Release and Disposition (policy 5070/7350), Use of Equipment, Materials and Supplies (policy 6520), Network Security (policy 6524), Staff Responsibilities (policy 7300), Employee Use of Social Media (policy 7335)

Adopted: August, 2012

Responsible Use Policy Signed Agreement

- I have read and understood this Responsible Use Policy and agree to abide by it:
- I have read and discussed this Responsible Use Policy with my child:
- The school, school district, district administration, and/or school staff /teachers may feature my child in local broadcast and print media, on the school or school district web site, in school-related social media posts, and in district publications and programs:

If you do not want your child's image to be used in broadcast or print media, please provide written notification to your child's principal, otherwise please give your consent by signing below. Note: your signature below provides your consent for your child's image to be used in broadcast and print media AND acknowledges your understanding of this document and your consent for your child to utilize Greeneville City Schools technology resources. Students and parents are expected to read and sign pledge for care of devices.

Please note: failure to sign could result in your child NOT being able to use, or participate in, the appropriate activity.

(Student/Employee Printed Name)

(Student/Employee Signature)

(Homeroom Teacher/Assignment)

(Parent/Guardian Printed Name)

(Parent/Guardian Signature)

Date: _____



Joanna Pennoyer
2110 Hillsboro Hts - Knoxville, TN 37920-2713
(865) 382-1682 - jlpennoyer@herffjones.com

PRINTING AGREEMENT

Year(s) Covered: 2025 2026 2027 2028 2029
 New Renewal

Date: 2/27/2024

Multi-year agreement not to exceed 3% increase.

Subject to the terms hereof, the Customer (school) named below hereby engages Hercules Achievement, LLC. d/b/a Varsity Yearbook ("Company"), and Company agrees, to print and bind the specified publication during the Years Covered (specified above).

School Name: **Greeneville High School**

Address: 210 Tusculum Blvd
City/State/Zip: Greeneville, TN 37745
Job Number: 14290
Title/Publication: Auctioneer
Current Enrollment: 845

Specifications

Program: 900 All Color
Trim Size: 9 X 12
Pages: 252
Copies: 525
Submission Method: Web (eDesign)
Cover: Lithographic Printing

Correspond With

Name : Melissa Babb
Title: Yearbook Adviser
Address: 210 Tusculum Blvd
City/State/Zip: Greeneville, TN 37745-3924
Phone Number:
Fax Number:
Email: babbm@gcschools.net

Binding: Smyth sewn and squarebacked
Endsheet: Vibracolor Endsheet (included)
Paper: 100# Matte Paper
Proofs: eDesign PDF Proofs

Send Invoice To

Name : Melissa Babb
Title: Yearbook Adviser
Address: 210 Tusculum Blvd
City/State/Zip: Greeneville, TN 37745-3924
Phone Number:
Tax Exemption Number:
Pre-Payment Option Desired: Yes No

Base Price: \$41,000.00

Additional Features

School receives a first-year incentive of 7% of base price to be used at school's discretion. Ex: camp scholarships, technology, distribution day event, etc.

Printing Agreement Total: \$41,000.00

Shipping Information

Requested Book Ship Date: April 26, 2025
Ship Book To : Melissa Babb
Requested Kit Ship Date: April 13, 2024
Ship Kit To : Melissa Babb

Cover upgrades included.

This agreement is subject to the terms shown on the reverse side and is binding on Company and the Customer for the Years Covered, subject to such terms.

Melissa Babb Yearbook Adviser

YEARBOOK PLANT USE _____
Customer Number Date Received

Joanna Pennoyer Company Representative

Terms and Conditions of This Yearbook Printing Agreement

This **Yearbook Printing Agreement** will be governed by Texas law. The "Years Covered" by this **Yearbook Printing Agreement** are shown at the top of the facing page. The Base Specifications on the facing page apply to the publication for the first Year Covered and shall likewise apply to each Book(s) for each subsequent Year Covered, as applicable, unless modified specifications for subsequent years are agreed in writing ("Modified Base Specifications"). Modified Base Specifications shall be conclusively authorized by **Customer** when signed only by an Authorized School Representative named on the facing page (or his or her successor). Base Specifications (or any Modified Base Specifications) shall only become final and binding upon **Hercules Achievement, LLC. d/b/a Varsity Yearbook ("Company")** upon written acceptance by the **Company** printing facility of such specifications (including price). **Company** printing facility will determine shipment date upon confirmation of specifications for a Year Covered. For each Year Covered after the first year, the deadline for submission of Modified Specifications is October 1 of the prior school year. If **Customer** has not provided signed Modified Specifications by such date, the Base Specifications on the facing page shall apply to such Year Covered and **Company** shall print the Book(s) for such year on such basis. **Customer** agrees to prepare all copy in strict accordance with instructions and materials furnished by **Company**.

If this **Yearbook Printing Agreement** covers more than one (1) year, then, **Company** shall provide to **Customer** fifteen (15) additional copies of each year's Book free of charge for the term of the **Yearbook Printing Agreement**. If this **Yearbook Printing Agreement** covers more than one (1) year, the **Customer** acknowledges that **Company** is relying upon the **Customer's** commitment herein for the following: To purchase supplies of paper, ink, and cover manufacturing materials; To determine staffing levels based upon expected production demands and timelines, given known capacities; To make financial investments in its programs, processes and technology improvements.

Company will not be liable for losses or delays as a result of strikes, accidents, acts of God, government restrictions, or any other cause beyond its control and such delays shall not constitute a breach of contract.

Ship Date will be maintained as specified herein, provided that the Submission Deadlines approved and/or published by **Company** have been met as specified. **Ship Date** for subsequent years covered will remain in same week, adjusted for calendar date shift. All Shipments are F.O.B. the printing facility, including extra copies should they be available.

For each year covered, **Customer** agrees to pay a first deposit equal to 40% of the total contract price at the time of the first copy deadline, and a second deposit equal to 50% of the total contract price at the time of the final copy deadline, bringing the total deposits to 90% of the contract price. All final invoices will be issued upon shipment of the books and are due upon receipt of the invoice. A service charge of 1.5% per month (18% annual percentage rate) will be applied on all unpaid balances after 90 days.

Customer represents and warrants that it has all necessary rights to any materials provided to **Company** for inclusion in **Customer's** Book(s). **Customer** will not provide any materials to **Company** which are or may be in violation of any right or any third party, including copyright. **Company** does not knowingly intend to print any material which is in violation of any copyright or proprietary rights, or is tortuous or illegal. **Company** reserves the right to refuse to print or otherwise prepare for publication any material which, in its sole discretion, could result in legal liability, and such refusal shall not constitute a breach of contract. To the extent permitted by the laws of the state in which **Customer** is located (as identified herein), **Customer** agrees to indemnify, defend, and hold harmless **Company** and its agents or employees in connection with claims, suits, damages, losses, liabilities, costs and expenses, including attorney's fees resulting from or arising out of printing of any material submitted to **Company** by **Customer** or its representative.

Customer acknowledges and agrees that **Company** may use reproduction, samples or copies of **Customer's** Book(s) for educational, recognition, marketing or other promotional purposes without compensation to **Customer**. Any future sales of the Book(s) or other uses of the Book(s) may be made by **Company** in its sole discretion and without any compensation to **Customer**.

If **Customer** elects to use **Company's** proprietary computer software (eDesign) to submit copy for the Book(s) to **Company** (the "eDesign System"), then **Customer** agrees as follows:

- a) **Company** will provide **Customer** the eDesign System User Subscription Agreement and Privacy Agreement (the "eDesign Agreements");
- b) **Customer's** acceptance of the eDesign Agreements creates a binding contract;
- c) any violation of the terms of the eDesign Agreements by **Customer** will constitute a default by **Customer** of the terms of this **Yearbook Printing Agreement**.

This **Yearbook Printing Agreement** and any amendments may be executed in one or more counterparts, all of which constitute one and the same instrument. Any such counterpart signature may be delivered by means of an application on a mobile device, attachment to electronic mail or other lawful electronic means and shall be treated in all respects as an original executed counterpart and shall have the same binding legal effect as if it were the original signed and delivered in person.

Initial below:

Company Representative

Yearbook Adviser

In the event that the Greeneville City School Board of Education fails to appropriate funds necessary to fulfill the obligations outlined in this contract, the parties agree that the contract shall terminate automatically at the end of the fiscal year for which funds were last appropriated.



GREENEVILLE CITY SCHOOLS

2024-2025 Calendar

July 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30*	31

September 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20*	21
22	23	24	25	26	27	28
29	30	31				

FIRST/ LAST DAYS FOR STUDENTS

Aug 2	Abbreviated Day
Aug 6	First Full Day
May 21	Last Full Day
May 22	Abbreviated Day

NO SCHOOL FOR STUDENTS

Jul 4	Independence Day
Jul 29-31	Professional Learning Days
Aug 1	Administrative Day (Election)
Aug 5	Administrative Day
Aug 30	Professional Learning Day* Safety Training
Sep 2	Labor Day
Oct 7-11	Fall Break
Oct 14	Professional Learning Day
Nov 5	Professional Learning Day (Election)

Nov 27-29	Thanksgiving Break
Dec 19	Abbreviated Day
Dec 20	Professional Learning Day*
Dec 23- Jan 3	Christmas Break
Jan 6	Administrative Day
Jan 20	Martin Luther King, Jr. Day
Feb 14	Professional Learning Day*
Feb 17	President's Day
Feb 18	Professional Learning Day
Mar 17-21	Spring Break
Apr 18	Good Friday
May 6	Professional Learning Day (Possible Election)
May 23	Administrative Day
May 26	Memorial Day
May 27	Professional Learning Day*

TN Ready & TCAP Assessment Windows
Dates TBD

High School Assessment Windows
Fall Semester:
Dates TBD
Spring Semester:
Dates TBD

CALENDAR LEGEND

PD Exchange Day*
Professional Learning Day
Abbreviated Day
First Full Day & Last Full Day
Administrative Day

January 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14*	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27*	28	29	30	31

June 2025

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

This Calendar includes (174) Student Days, (11) Professional Development Days, and (4) Administrative Days. There are a total of (200) Teacher Days which includes (10) paid holidays.

Calendar Totals	Student Days		Teacher Days	
Aug	19		25	3 Days in July
Sept	20		20	
Oct	17		18	
Nov	17		19	1 PT Conf Day
Dec	14	87	15	97
Jan	18		19	
Feb	17		19	
Mar	16		16	
Apr	21		21	
May	15	87	18	93
Totals	174		190	
*200 Day Accountability Report				
<u>State Days (Can be Outside)</u>				
7/29/2024	1			
7/30/2024	1			
7/31/2024	1			
10/14/2024	1			
5/27/2025*	1			
<u>Local Days (Within Calendar)</u>				
8/30/2024*	1			
11/5/2024	1			
12/20/2024*	1			
2/14/2025*	1			
2/18/2025	1			
5/6/2025	1			
<u>Designated Parent Teacher Conference Date</u>				
11/27/2024	1	(Actual Conferences are other days)		
<u>Administrative Days</u>				
8/1/2024	1			
8/5/2024	1			
1/6/2025	1			
5/23/2025	1			
Teacher Paid Holidays			10	
Total Teacher Days			200	

GREENVILLE CITY SCHOOLS
2024-2025 Calendar

<u>Grade Card Schedule</u>	<u>Date</u>	<u>Days</u>
Interim Period Ends	9/6/2024	23
Interim Reports Go Out	9/11/2024	
1st 9 Weeks Ends	10/4/2024	43
Grade Cards Go Out	10/18/2024	
Interim Period Ends	11/15/2024	23
Interim Reports Go Out	11/20/2024	
2nd 9 Weeks Ends	12/19/2024	44
Grade Cards Go Out	1/15/2025	
Interim Period Ends	2/7/2025	23
Interim Reports Go Out	2/12/2025	
3rd 9 Weeks Ends	3/14/2025	45
Grade Cards Go Out	3/28/2025	
Interim Period Ends	4/17/2025	19
Interim Reports Go Out	4/23/2025	
4th 9 Weeks Ends	5/22/2025	42
Grade Cards Go Out	5/23/2025	

<u>Administrative Days</u>	<u>Professional Learning Days (for Certified Staff)</u>	
1.) 8/1/2024	<i>State</i>	<i>Local</i>
2.) 8/5/2024	7/29/2024	8/30/2024*
3.) 1/6/2025	7/30/2024	11/5/2024
4.) 5/23/2025	7/31/2024	12/20/2024*
	10/14/2024	2/14/2025*
	5/27/2025*	2/18/2025
		5/6/2025

*Exchange Days

Teacher Vacation Days

Labor Day	9/2/2024	Presidents Day	2/17/2025
Fall Break	10/7-10/11/2024	Spring Break	3/17-3/21/2025
Thanksgiving	11/28/24-11/29/24	Good Friday	4/18/2025
Christmas	12/23/24-01/3/2025	Memorial Day	5/26/2025
Martin Luther King Jr.	1/20/2025		

Central Office Closed

Independence Day	7/4/2024
Labor Day	9/2/2024
Fall Break	10/11/2024
Thanksgiving	11/27-11/29/2024
Christmas	12/23-12/31/2024
New Year's Day	1/01-1/03/2025
Martin Luther King Jr. Day	1/20/2025
Spring Break	3/20-3/21/2025
Good Friday	4/18/2025
Memorial Day	5/26/2025

GREENEVILLE CITY SCHOOLS

2025-2026 Calendar

July 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2025

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29*	30
31						

September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19*	20
21	22	23	24	25	26	27
28	29	30	31			

FIRST/ LAST DAYS FOR STUDENTS

Aug 1	Abbreviated Day
Aug 5	First Full Day
May 20	Last Full Day
May 21	Abbreviated Day

NO SCHOOL FOR STUDENTS

Jul 4	Independence Day
Jul 28,29,30	Professional Learning Days
Jul 31	Administrative Day
Aug 4	Administrative Day
Aug 29	Professional Learning Day* Safety Training
Sep 1	Labor Day
Oct 6-10	Fall Break
Oct 13	Professional Learning Day
Nov 26-28	Thanksgiving Break
Dec 18	Abbreviated Day
Dec 19	Professional Learning Day*
Dec 22- Jan 2	Christmas Break
Jan 5	Admin Day
Jan 6	Professional Learning Day
Jan 19	Martin Luther King, Jr. Day
Feb 13	Professional Learning Day*
Feb 16	President's Day
Feb 17	Professional Learning Day
Mar 16-20	Spring Break
Apr 3	Good Friday
May 5	Professional Learning Day (Election Day)
May 22	Administrative Day
May 25	Memorial Day
May 26	Professional Learning Day *
Jun 19	Juneteenth National Independence Day

TN Ready & TCAP Assessment Windows

Dates TBD

High School Assessment Windows

Dates TBD

Calendar Legend

PD Exchange Day*
Professional Learning Day
Abbreviated Day
First Full Day & Last Full Day
Administrative Day

January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13*	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2026

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26*	27	28	29	30
31						

June 2026

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

This Calendar includes (174) Student Days, (11) Professional Development Days, and (4) Administrative Days. There are a total of (200) Teacher Days which includes (10) paid holidays.

Calendar Totals	Student Days	Teacher Days	
Aug	19	25	4 days from July
Sept	21	21	
Oct	17	18	
Nov	17	18	1 P/T Conf Day
Dec	14	15	
Jan	17	19	
Feb	17	19	
Mar	17	17	
Apr	21	21	
May	14	17	
Total Days	174	190	
*200 Day Accountability Report			
State Days (Can be Outside)			
7/28/2025	1		
7/29/2025	1		
7/30/2025	1		
1/6/2026	1		
5/26/2026*	1		
Local Days (Within Calendar)			
8/29/2025*	1		
10/13/2025	1		
12/19/2025*	1		
2/13/2026*	1		
2/17/2026	1		
5/5/2025	1		
Designated Parent Teacher Conference Date			
11/26/2025	1	(Actual Conferences are other days)	
Administrative Days			
7/31/2025	1		
8/4/2025	1		
1/5/2026	1		
5/22/2026	1		
Teacher Paid Holidays			
	10		
Total Teacher Days			
	200		

GREENEVILLE CITY SCHOOLS
2025-2026 Calendar

<u>Grade Card Schedule</u>	<u>Date</u>	<u>Days</u>			
Interim Period Ends	9/5/2025	23			
Interim Reports Go Out	9/10/2025				
1st 9 Weeks Ends	10/3/2025	43			
Grade Cards Go Out	10/17/2025				
Interim Period Ends	11/7/2025	19			
Interim Reports Go Out	11/12/2025				
2nd 9 Weeks Ends	12/18/2025	45			
Grade Cards Go Out	1/9/2026				
Interim Period Ends	2/6/2026	22			
Interim Reports Go Out	2/11/2026				
3rd 9 Weeks Ends	3/13/2026	44			
Grade Cards Go Out	3/27/2026				
Interim Period Ends	4/17/2026	19			
Interim Reports Go Out	4/22/2026				
4th 9 Weeks Ends	5/21/2026	42	88	86	174
Grade Cards Go Out	5/21/2026				

Administrative Days:

- 1.) 7/31/2025
- 2.) 8/4/2025
- 3.) 1/5/2026
- 4.) 5/22/2026

Professional Learning Days (for Certified Staff):

<u>State:</u>	<u>Local:</u>
7/28/2025	8/29/2025*
7/29/2025	10/13/2025
7/30/2025	12/19/2025*
1/6/2026	2/13/2026*
5/26/2026*	2/17/2026
	5/5/2026

*Exchange Days

Teacher Vacation Days

Labor Day	1	Presidents Day	1
Fall Break	5	Spring Break	5
Thanksgiving	3	Good Friday	1
Christmas	10	Memorial Day	1
Martin Luther King Jr.	1		

28

Central Office Closed

Independence Day	7/4/2025
Labor Day	9/1/2025
Fall Break	10/10/2025
Thanksgiving	11/26/2025-11/28/2025
Christmas	12/22/2025-12/31/2025
New Year	1/1/2026-1/2/2026
Martin Luther King Jr.	1/19/2026
Spring Break	3/19/2026-3/20/2026
Good Friday	4/3/2026
Memorial Day	5/25/2026

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE

Financial Statements with
Supplementary Information

Year Ended June 30, 2023

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Financial Statements with Supplementary Information
June 30, 2023

Table of Contents

	<u>Page</u>
Introductory Section (Unaudited)	
Roster of Officials and Board Members	1
Financial Section	
Independent Auditors' Report	2
Management's Discussion and Analysis (Unaudited)	5
Government-Wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	17
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Budgetary Comparison Statement - General Fund	19
Budgetary Comparison Statement - Federal Projects Fund	22
Budgetary Comparison Statement - School Nutrition Fund	23
Notes to Financial Statements	24
Required Supplementary Information	
Schedule of Changes in Proportionate Share of Collective OPEB Liability and Related Ratios - Teacher Group OPEB Plan	58
Schedule of Changes in Proportionate Share of Collective OPEB Liability and Related Ratios - Closed Tennessee OPEB Plan	59
Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee OPEB Plan Through Town of Greeneville	60
Schedule of Proportionate Share of Net Pension Asset Teacher Legacy Pension Plan of TCRS	61
Schedule of Contributions Teacher Legacy Pension Plan of TCRS	62
Schedule of Proportionate Share of Net Pension Asset Teacher Retirement Plan of TCRS	63
Schedule of Contributions Teacher Retirement Plan of TCRS	64
Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS	65
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS	66
Combining Statements	
Nonmajor Governmental Funds	
Combined Balance Sheet - By Fund	67
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - By Fund	68

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

Table of Contents (Continued)

Page

Individual Fund Statements

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Extended School Program	69
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Supplementary Information

Schedule of Expenditures of Federal Awards	70
Notes to Schedule of Expenditures of Federal Awards	71
Schedule of Expenditures of State Awards	73
Schedule of Changes in Long-Term Debt by Individual Issue	74
Schedule of Changes in Lease Obligations	75
Schedule of Long-Term Debt Requirements by Year	76
Schedule of Lease Requirements by Year	77

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 <i>Government Auditing Standards</i>	78
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by The Uniform Guidance	80
Schedule of Findings and Questioned Costs	82
Summary Schedule of Prior Audit Findings	83

INTRODUCTORY SECTION (UNAUDITED)

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Roster of Officials and Board Members
Year Ended June 30, 2023

Officials

Mr. Steve Starnes	Director of Schools
Dr. Suzanne Bryant	Assistant Director of Schools for Instruction
Mrs. Beverly Miller	Assistant Director of Schools for Administration
Mrs. Ellen Lipe, CPA	Chief Financial Officer

Board Members

Mrs. Cindy Luttrell	Chairwoman
Dr. Craig Shepherd	Vice-Chairman
Mr. Josh Quillen	Treasurer
Mrs. Pamela Botta	Member
Ms. Crystal Hirschy	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, 2023, 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, 2023, 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 Auditors' 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. 96, Subscription-Based Information Technology Arrangements. 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, 2023 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.

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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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.

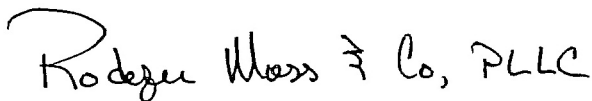
Other Information

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 February 19, 2024, 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.



Greeneville, Tennessee
February 19, 2024

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Management's Discussion and Analysis (Unaudited)
Year Ended June 30, 2023

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, 2023. 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 \$18,170,762, an increase of \$3,456,803 from prior year.
- During the year, the Board received \$8,131,838 in general revenue collections. This was a decrease of \$79,095 compared to prior year or a 0.96% decrease. Property taxes allocated from Greene County decreased \$438,201 because of fewer collections while sales tax increased \$358,293. In addition, the Board also collected \$680,865 in tuition revenue which increased slightly from prior year by \$33,139 or 5%.
- Expenses for governmental fund for the year ended June 30, 2023 increased by \$5,131,351 or 15% while program revenues decreased \$347,435 or -.1% compared to prior year. The increase in expenses is because the Board's pension plans had pension expense during the year whereas the Board had negative pension expense in the prior year which is a result of the stock market being down in the current year compared to the prior year. The Board also had a 3.25% raise for regularly scheduled Greeneville City Schools employees and health insurance cost increases ranging from 2.5% to 6.1% for the current year.
- The Board is in the process of completing a guaranteed energy savings project for a total cost of \$7,840,145. The project is being funded by ESSER funding, the Board, Town of Greeneville, Tennessee, and an EESI loan. 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 when the loan is fully drawn. The Board had drawn an additional \$3,045,595 during 2023 for a total draw down at June 30, 2023 of \$4,790,958. \$174,789 is the remaining amount to be drawn on the EESI loan.
- The Board closed their Extended School Program effective June 30, 2023 and transferred \$75,296 from the Extended School Program to the General Fund.
- The Board implemented GASB No. 96, Subscription-Based Information Technology Arrangements during the year which resulted in subscription right-to-use assets, net of \$126,447 being recorded and a liability of \$117,358 at June 30, 2023.

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.

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

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 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 12 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 15 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 24 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 60 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 72 of this report.

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

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 \$18,170,762 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 \$6,750,506. The Board presents an unrestricted net position of \$1,500,907 at June 30, 2023 compared to the negative unrestricted net position at June 30, 2022 of (\$13,221,429). The unrestricted net position increased \$14,722,336 due to several factors. Net investment in capital assets increased \$1,145,984 because of capital projects completed during the year. Also, the pension assets decreased \$12,775,038. More detailed information regarding pensions can be accessed in the Notes and Supplementary Information sections of the audit report.

Board of Education's Net Position

	2023	2022
Current and other assets	\$ 10,256,314	\$ 9,123,363
Pension assets	4,121,230	16,896,268
Restricted investments	292,906	228,903
Capital assets, net	25,542,832	23,123,798
Total assets	\$ 40,213,282	\$ 49,372,332
Deferred outflows of resources	8,959,318	9,186,437
Current liabilities	4,287,096	4,015,581
Non-current liabilities	23,252,539	21,039,619
Total liabilities	27,539,635	25,055,200
Deferred inflows of resources	3,462,203	18,789,610
Net investment in capital assets	9,919,349	8,773,365
Restricted	6,750,506	19,162,023
Unrestricted	1,500,907	(13,221,429)
Total net position	\$ 18,170,762	\$ 14,713,959

Current and other assets increased \$1,132,951 as of June 30, 2023 compared to June 30, 2022. This change was due to an increase of cash of \$1,591,008 and a decrease in intergovernmental receivables of \$513,325 because the Town of Greeneville, Tennessee had already paid their appropriation and other amounts owed to the Board at June 30, 2023 compared to 2022.

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

Current liabilities increased \$271,515 or 7% because of an increase in accounts payable of \$198,119 due to computers bought at the end of the year 2023. The remaining increase was due to a new subscription payable of \$52,831 as a result of implementing GASB 96 and an increase of \$50,000 for current bonds payable. Non-current liabilities increased \$2,212,920 or 10.5% due to \$3,045,594 drawn on the EESI during the year and a decrease in bonds payable of \$1,887,624 due to the repayment of bonds for the year for a net increase of \$1,157,970. The Board also had an increase in the pension liability public employee retirement plan of \$873,381 as all plans for the Board had a pension asset as of June 30, 2022. The Board had an increase in the other post-employment benefit liabilities of \$188,629. Also, as a result of the implementation of GASB 96, the Board had an increase in the subscription liability of \$64,527.

Changes in Net Position

Net position of the Board's governmental activities increased \$3,456,803. Program revenues decreased \$347,435 or 0.1%. Charges for services increased \$578,124 because school nutrition did not receive federal funding to provide food for all students during 2023. Operating grants and contributions decreased \$905,060 because of a decrease in federal funding for school nutrition and less amounts spent for ESSER 2.0 and 3.0 during 2023. During the year, the Board received \$8,131,838 in general revenue collections. This was a decrease of \$79,095 compared to prior year because Greene County property tax collections decreased \$438,201 due to the reallocation of the tax rate by the Greene County Commission, while sales tax increased \$358,293. Expenses increased \$5,131,351 for 2023 compared to 2022 because the Board's pension plans had pension expense during the year whereas the Board had negative pension expense in the prior year which is a result of the stock market being down in the current year compared to the prior year. The following is a summary of financial activities for the Board during the fiscal year ended June 30, 2023.

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

	Governmental Activities	
	2023	2022
Program revenue		
Charges for services	\$ 2,413,328	\$ 1,835,204
Grants	32,199,837	33,125,396
General revenues		
Local taxes	8,106,931	8,190,094
Other	23,915	19,886
Interest	992	953
Total revenues	42,745,003	43,171,533
Governmental activities expenses		
Instruction	25,927,969	21,111,205
School Nutrition	1,778,488	1,665,375
Extended School Program	142,387	73,615
Technology	815,495	1,228,304
Center for Technology	192,923	142,479
Student Support Services	1,404,599	1,156,116
Board of Education	349,593	345,126
Internal school	1,155,916	952,205
Administration	2,582,441	2,469,118
Transportation	912,790	808,546
Health	538,041	643,089
Maintenance and Operations	3,289,236	3,315,649
Debt Service	198,322	246,022
Total expenses	39,288,200	34,156,849
Increase in net position	3,456,803	9,014,684
Net Position at the Beginning of the Year	14,713,959	5,695,810
Restatement	-	3,465
Net Position at the End of the Year	\$ 18,170,762	\$ 14,713,959

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.

General Fund Budgetary Highlights

- The Board of Education paid the Town of Greeneville its annual quarter cent sales tax payment of \$190,487 and contributed \$111,000 of State BEP Funds to help support the School Resource Officers in every school.
- The Board of Education paid \$192,923 toward the operating costs of the Greene Technology Center.
- The Board through the Town of Greeneville, Tennessee, did additional draws of \$3,045,594 during the year on the EESI loan for the guaranteed energy savings project started during 2022.

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

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 2022 - 2023 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 2022 - 2023 school year of \$316,107.

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. The Extended School Program was closed as of June 30, 2023. \$75,296 was transferred to the General Fund to close the program.

Capital Asset and Debt Administration

Capital Assets

At the end of this year, the Board had \$25,542,832 (net of accumulated depreciation) invested in capital assets, including land and land rights, construction in progress, buildings, machinery and equipment, furniture and fixtures, intangible right-to-use asset, and subscription right-to-use asset.

Board's Capital Assets

	2023	2022
Land	\$ 696,928	\$ 696,928
Construction in progress	4,066,331	5,165,724
Buildings and improvements	54,335,167	51,445,413
Equipment	7,168,094	4,976,509
Vehicles	1,802,575	1,884,770
Less accumulated depreciation	(42,796,778)	(41,242,268)
Intangible right-to-use asset, net	144,068	196,722
Subscription right-to-use asset, net	126,447	-
	<u>\$ 25,542,832</u>	<u>\$ 23,123,798</u>

The Board's net capital assets increased \$2,419,034 or 10%. Depreciation expense for the year ended June 30, 2023 was \$1,896,455 and amortization for the intangible and subscription right-to-use-assets was \$116,254. Capital asset additions of \$8,604,456 were added during the year. Construction in progress additions were \$3,019,285 for the guaranteed energy savings project and disposals of \$4,362,760 for assets put in service during the year for the guaranteed energy savings project of \$3,961,291 and Greeneville High School roof replacement project phase 2 for \$318,063. Other additions during the year included a roof replacement of \$233,957 and an EPIC communications system for \$214,822 at Hal Henard Elementary. Nurse stations were also added at East View and Tusculum View for \$230,261. A new bus was also purchased for \$106,884. As a result of the implementation of GASB 96, the Board has also recorded a subscription right-to-use-asset for use of software of \$190,047.

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

Debt

At the end of the current fiscal year, The Board of Education had \$25,174,978 in long-term debt outstanding as noted below:

	2023	2022
Bonds payable	\$ 9,495,000	\$ 11,105,000
Premium on bonds payable	1,078,317	1,305,941
Note payable	4,790,958	1,745,364
Lease payable	141,850	194,128
Subscription payable	117,358	-
Other post employment benefits	8,248,606	8,059,977
Net pension liability	873,381	-
Accrued retirement incentive	283,187	283,896
Accrued compensated absences	146,321	146,321
Total long-term debt	\$ 25,174,978	\$ 22,840,627

The Board had an increase of \$2,334,351 or 10.2% from last year due to additional draws on the EESI loan for the guaranteed energy savings project of \$3,045,594 and a pension liability of \$873,381 for the public employee retirement plan through the Town of Greeneville, Tennessee that had a pension asset in the prior year of \$2,058,653. The Board paid principal payments on bonds during the year of \$1,610,000 and amortization of the premium on bonds of \$227,624. The Board also implemented GASB 96 during the year which added a subscription payable of \$117,358 as of June 30, 2023.

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 2024 at \$35,551,538, which included using \$6,519 of fund balance to balance the budget. The approved budget includes a 5% raise for teachers and a \$1 per hour raise for hourly non-certified employees. The Board anticipates an increase in State funding with the implementation of the TISA (Tennessee Investment in Student Achievement) funding formula in Fiscal Year 2024-2025.

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, 2023

	Governmental	
	Activities	Total
ASSETS		
Current Assets		
Cash	\$ 7,891,917	\$ 7,891,917
Accounts receivable, net	95,927	95,927
Intergovernmental receivables	2,198,442	2,198,442
Inventory	70,028	70,028
Total current assets	10,256,314	10,256,314
Noncurrent Assets		
Net pension asset, legacy plan	4,054,952	4,054,952
Net pension asset, hybrid plan	66,278	66,278
Restricted investments, TCRS Stabilization Trust	292,906	292,906
Land	696,928	696,928
Construction in progress	4,066,331	4,066,331
Depreciable capital assets, net	20,509,058	20,509,058
Intangible right-to-use asset, net	144,068	144,068
Subscription right-to-use assets, net	126,447	126,447
Total noncurrent assets	29,956,968	29,956,968
Total assets	40,213,282	40,213,282
DEFERRED OUTFLOWS OF RESOURCES		
Pension	6,588,030	6,588,030
Other post employment benefits	2,371,288	2,371,288
Total deferred outflows of resources	8,959,318	8,959,318

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

	Governmental Activities	Total
LIABILITIES		
Current Liabilities		
Accounts payable	\$ 625,713	\$ 625,713
Compensation payable	1,725,785	1,725,785
Interest payable	13,159	13,159
Current portion of noncurrent liabilities	156,834	156,834
Current portion of right-to-use asset	52,774	52,774
Current portion of subscription right-to-use asset	52,831	52,831
Current portion of bonds payable	1,660,000	1,660,000
Total current liabilities	4,287,096	4,287,096
Noncurrent Liabilities		
Other noncurrent liabilities, less current portion	272,674	272,674
Bonds payable, less current portion	8,913,317	8,913,317
Note payable, less current portion	4,790,958	4,790,958
Right-to-use asset, less current portion	89,076	89,076
Subscription right-to-use asset, less current portion	64,527	64,527
Other post employment benefits	8,248,606	8,248,606
Pension liability, public employee retirement plan	873,381	873,381
Total noncurrent liabilities	23,252,539	23,252,539
Total liabilities	27,539,635	27,539,635
DEFERRED INFLOWS OF RESOURCES		
Gain on bond refunding	103,747	103,747
Pension	1,070,615	1,070,615
Other post employment benefits	2,287,841	2,287,841
Total deferred inflows of resources	3,462,203	3,462,203
NET POSITION		
Net investment in capital assets	9,919,349	9,919,349
Restricted for:		
Pension asset	4,121,230	4,121,230
TCRS Stabilization Trust	292,906	292,906
School nutrition	1,519,675	1,519,675
Internal school	649,762	649,762
Education	118,275	118,275
Support Services	5,849	5,849
Other	42,809	42,809
Unrestricted	1,500,907	1,500,907
Total net position	\$ 18,170,762	\$ 18,170,762

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Statement of Activities
Year Ended June 30, 2023

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating	Capital Grants	Governmental Activities	Total
			Grants and Contributions	and Contributions		
Governmental Activities						
Instruction	\$ 25,927,969	\$ 680,865	\$ 21,420,879	\$ -	\$ (3,826,225)	\$ (3,826,225)
School nutrition	1,778,488	565,843	1,721,531	-	508,886	508,886
Extended school program	142,387	10,398	-	-	(131,989)	(131,989)
Technology	815,495	-	-	-	(815,495)	(815,495)
Greene Technology Center	192,923	-	152,827	-	(40,096)	(40,096)
Student support services	1,404,599	-	1,112,673	-	(291,926)	(291,926)
Board of education	349,593	-	276,935	-	(72,658)	(72,658)
Internal school	1,155,916	1,156,222	-	-	306	306
Administration	2,582,441	-	2,045,717	-	(536,724)	(536,724)
Transportation	912,790	-	723,080	-	(189,710)	(189,710)
Health	538,041	-	426,217	-	(111,824)	(111,824)
Maintenance and operations	3,289,236	-	2,605,615	-	(683,621)	(683,621)
Debt service	198,322	-	-	1,714,363	1,516,041	1,516,041
Total governmental activities	<u>\$ 39,288,200</u>	<u>\$ 2,413,328</u>	<u>\$ 30,485,474</u>	<u>\$ 1,714,363</u>	(4,675,035)	(4,675,035)
General Revenues						
Property taxes, including interest and penalty					2,981,125	2,981,125
In-lieu tax					142,826	142,826
Sales tax					4,982,980	4,982,980
Other					23,915	23,915
Interest					992	992
Total general revenues					<u>8,131,838</u>	<u>8,131,838</u>
Change in net position					3,456,803	3,456,803
Net position at the beginning of the year					14,713,959	14,713,959
Net position at the end of the year					<u>\$ 18,170,762</u>	<u>\$ 18,170,762</u>

See accompanying notes to the financial statements.

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Balance Sheet - Governmental Funds
June 30, 2023

	Federal			Other	Total
	General Fund	Projects Fund	School Nutrition	Governmental Funds	Governmental Funds
ASSETS					
Cash	\$ 5,754,353	\$ -	\$ 1,483,692	\$ 653,872	\$ 7,891,917
Equity in pooled cash	-	1,500,964	-	-	1,500,964
Accounts receivable, net of allowance	93,073	361	2,018	475	95,927
Due from other governments	2,158,003	-	40,695	-	2,198,698
Restricted investments	292,906	-	-	-	292,906
Inventories	-	-	70,028	-	70,028
Total assets	<u>\$ 8,298,335</u>	<u>\$ 1,501,325</u>	<u>\$ 1,596,433</u>	<u>\$ 654,347</u>	<u>\$ 12,050,440</u>
LIABILITIES					
Accounts payable	\$ 502,066	\$ 107	6,730	\$ 4,585	\$ 513,488
Due to other funds	-	1,501,218	-	-	1,501,218
Salaries payable	941,201	-	-	-	941,201
Payroll taxes payable	728,280	-	-	-	728,280
Other payroll deductions	50,346	-	-	-	50,346
Total liabilities	<u>2,221,893</u>	<u>1,501,325</u>	<u>6,730</u>	<u>4,585</u>	<u>3,734,533</u>
FUND BALANCES					
Nonspendable:					
School Nutrition Food Inventory	-	-	70,028	-	70,028
Restricted for:					
School Nutrition	-	-	1,519,675	-	1,519,675
TCRS Stabilization Trust	292,906	-	-	-	292,906
Internal school	-	-	-	649,762	649,762
Education	118,275	-	-	-	118,275
Support Services	5,849	-	-	-	5,849
Instruction	3,086	-	-	-	3,086
Other	39,723	-	-	-	39,723
Assigned to:					
Instruction	4,525	-	-	-	4,525
Support Services	18,733	-	-	-	18,733
Other	207,135	-	-	-	207,135
Capital Projects	42,413	-	-	-	42,413
Subsequent year's budget	6,519	-	-	-	6,519
Unassigned	5,337,278	-	-	-	5,337,278
Total fund balances	<u>6,076,442</u>	<u>-</u>	<u>1,589,703</u>	<u>649,762</u>	<u>8,315,907</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,298,335</u>	<u>\$ 1,501,325</u>	<u>\$ 1,596,433</u>	<u>\$ 654,347</u>	<u>\$ 12,050,440</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position
June 30, 2023

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

Total fund balance of Governmental Funds	\$ 8,315,907
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 \$68,522,413 and the accumulated depreciation is (\$42,979,581).	25,542,832
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.	(8,165,159)
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.	(118,185)
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.	8,765,264
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(16,156,738)</u>
Net position of governmental activities	<u>\$ 18,170,762</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE

Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
Year Ended June 30, 2023

	General Fund	Federal Projects Fund	School Nutrition Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
State of Tennessee	\$ 17,009,924	\$ -	\$ -	\$ -	\$ 17,009,924
Federal funds through state	43,785	4,575,522	1,609,708	-	6,229,015
Direct federal funds	401,229	-	-	-	401,229
Town of Greeneville	5,915,909	-	-	-	5,915,909
Local taxes	8,085,722	-	-	-	8,085,722
Charges for current services	884,912	-	604,503	8,602	1,498,017
Investment income	992	-	-	-	992
Other local revenue	385,479	-	73,163	1,156,458	1,615,100
Total revenues	<u>32,727,952</u>	<u>4,575,522</u>	<u>2,287,374</u>	<u>1,165,060</u>	<u>40,755,908</u>
Expenditures					
Instruction	20,506,873	4,380,054	-	-	24,886,927
School nutrition	28,293	-	1,971,267	-	1,999,560
Extended school program	-	-	-	66,251	66,251
Internal school	-	-	-	1,155,916	1,155,916
Technology	888,963	-	-	-	888,963
Board of education	837,665	-	-	-	837,665
Health	290,464	-	-	-	290,464
Greene Technology Center	192,923	-	-	-	192,923
Student support services	1,134,119	-	-	-	1,134,119
Transportation	1,098,928	-	-	-	1,098,928
Administration	2,804,015	-	-	-	2,804,015
Maintenance and operations	6,986,522	-	-	-	6,986,522
Debt service					
Principal	125,000	-	-	-	125,000
Interest	23,700	-	-	-	23,700
Total expenditures	<u>34,917,465</u>	<u>4,380,054</u>	<u>1,971,267</u>	<u>1,222,167</u>	<u>42,490,953</u>
Excess of revenue over expenditures	<u>(2,189,513)</u>	<u>195,468</u>	<u>316,107</u>	<u>(57,107)</u>	<u>(1,735,045)</u>
Other Financing Sources (Uses)					
Loan issued through Town of Greeneville	3,045,895	-	-	-	3,045,895
Transfer to the Town of Greeneville	(301,307)	-	-	-	(301,307)
Proceeds from sale of equipment and materials	1,332	-	-	-	1,332
Insurance recoveries	1,075	-	-	-	1,075
Operating transfers in	270,764	-	-	-	270,764
Operating transfers out	-	(195,468)	-	(75,296)	(270,764)
Total other financing sources	<u>3,017,759</u>	<u>(195,468)</u>	<u>-</u>	<u>(75,296)</u>	<u>2,746,995</u>
Excess of revenue and other financing sources (uses) over expenditures	<u>828,246</u>	<u>-</u>	<u>316,107</u>	<u>(132,403)</u>	<u>1,011,950</u>
Fund balance, July 1, 2022	5,248,196	-	1,273,596	782,165	7,303,957
Fund balance, June 30, 2023	<u>\$ 6,076,442</u>	<u>\$ -</u>	<u>\$ 1,589,703</u>	<u>\$ 649,762</u>	<u>\$ 8,315,907</u>

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, 2023

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

Net change in fund balances of Governmental Funds	\$ 1,011,950
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 and amortization expense. This is the amount by which depreciation and amortization expense of \$2,012,709 was exceeded by capital outlay additions of \$4,357,951.	2,345,242
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.	1,361,562
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.	(154,234)
Expenses for compensated absences and termination benefits and retainage do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	74,240
The issuance of long-term debt (e.g., bonds, notes, leases, and subscriptions) 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>(1,181,957)</u>
Change in net position of governmental activities	<u>\$ 3,456,803</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Budgetary Comparison Statement - General Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
State of Tennessee	\$ 16,794,895	\$ 17,070,682	\$ 17,009,924	\$ (60,758)
Federal funds through state	50,000	50,000	43,785	(6,215)
Direct federal funds	53,565	399,650	401,229	1,579
Town of Greeneville	5,915,909	5,915,909	5,915,909	-
Local taxes	8,054,062	8,054,062	8,085,722	31,660
Charges for current services	787,385	787,385	884,912	97,527
Investment income	855	855	992	137
Other revenue	215,498	1,868,910	385,479	(1,483,431)
Total revenues	31,872,169	34,147,453	32,727,952	(1,419,501)
Expenditures				
Instruction				
Salaries	14,465,529	14,736,570	14,610,740	125,830
Employee benefits	4,342,077	4,304,122	4,166,751	137,371
Contracted services	241,585	226,856	173,079	53,777
Fee waivers	25,000	25,000	25,000	-
Equipment	143,025	1,417,653	658,756	758,897
Materials and supplies	537,312	745,707	560,456	185,251
Textbooks	241,250	55,514	53,887	1,627
Staff development	154,565	187,134	181,180	5,954
Travel	14,250	21,144	20,611	533
Other	43,855	650,669	56,413	594,256
Total instruction	20,208,448	22,370,369	20,506,873	1,863,496
Technology				
Salaries	411,367	411,367	389,954	21,413
Employee benefits	135,065	135,065	132,543	2,522
Staff development	45,000	55,863	55,483	380
Equipment	380,512	343,385	239,764	103,621
Materials and supplies	11,000	13,500	9,875	3,625
Other	58,004	64,834	61,344	3,490
Total technology	1,040,948	1,024,014	888,963	135,051
Board of Education				
Salaries	138,731	138,731	138,731	-
Employee benefits	252,613	252,614	228,012	24,602
Contracted services	283,339	284,038	273,397	10,641
Trustee commissions	122,438	109,438	109,089	349
Dues and memberships	10,954	10,954	10,503	451
Other	62,325	84,984	77,933	7,051
Total Board of Education	870,400	880,759	837,665	43,094

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Health				
Salaries	\$ 250,787	\$ 254,597	\$ 188,886	\$ 65,711
Employee benefits	116,417	117,299	73,861	43,438
Contracted services	6,200	6,200	647	5,553
Materials and supplies	27,221	27,221	24,018	3,203
Travel	100	150	124	26
Other	5,203	5,343	2,928	2,415
Total health	<u>405,928</u>	<u>410,810</u>	<u>290,464</u>	<u>120,346</u>
Greene Technology Center	<u>192,923</u>	<u>192,923</u>	<u>192,923</u>	<u>-</u>
Student support services				
Salaries	857,889	857,889	785,707	72,182
Employee benefits	274,724	274,724	250,996	23,728
Evaluation and testing	88,575	81,295	70,998	10,297
Equipment	4,222	10,522	10,462	60
Other	8,000	22,727	15,956	6,771
Total student support services	<u>1,233,410</u>	<u>1,247,157</u>	<u>1,134,119</u>	<u>113,038</u>
Transportation				
Salaries	496,162	547,020	543,028	3,992
Employee benefits	200,881	221,696	220,603	1,093
Contracted services	82,792	43,992	41,509	2,483
Materials and supplies	259,699	355,803	276,179	79,624
Maintenance and repairs	12,500	15,000	6,302	8,698
Other	14,137	16,637	11,307	5,330
Total transportation	<u>1,066,171</u>	<u>1,200,148</u>	<u>1,098,928</u>	<u>101,220</u>
Administration				
Salaries	1,956,231	1,985,877	1,964,298	21,579
Employee benefits	568,212	571,553	563,098	8,455
Contracted services	150	3,150	21,116	(17,966)
Equipment	76,222	85,183	79,249	5,934
Materials and supplies	17,680	20,230	13,708	6,522
Communications	106,423	70,423	68,953	1,470
Travel	1,880	5,230	4,404	826
Dues and memberships	8,676	8,676	7,249	1,427
Other	65,801	89,351	81,940	7,411
Total administration	<u>2,801,275</u>	<u>2,839,673</u>	<u>2,804,015</u>	<u>35,658</u>

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Maintenance and operations				
Salaries	\$ 1,192,855	\$ 1,227,906	\$ 1,118,382	\$ 109,524
Employee benefits	511,531	513,145	462,063	51,082
Insurance	146,541	146,541	142,195	4,346
Contracted services	109,500	145,600	137,031	8,569
Equipment	-	10,500	10,110	390
Utilities	645,013	799,913	793,014	6,899
Materials and supplies	84,600	103,072	97,619	5,453
Maintenance and repairs	400,830	446,543	432,358	14,185
Communications	5,871	5,871	4,179	1,692
Building improvements	500,000	4,053,844	3,767,469	286,375
Other	15,150	22,250	22,102	148
Total maintenance and operations	<u>3,611,891</u>	<u>7,475,185</u>	<u>6,986,522</u>	<u>488,663</u>
Operation of Non-Instructional Services				
Food Service				
Salaries	-	24,672	20,855	3,817
Employee benefits	-	5,552	3,964	1,588
Equipment	-	5,000	3,474	1,526
Total operation of non-instructional services	<u>-</u>	<u>35,224</u>	<u>28,293</u>	<u>6,931</u>
Debt service:				
Principal	305,000	225,000	125,000	100,000
Interest	23,700	23,700	23,700	-
Total expenditures	<u>31,760,094</u>	<u>37,924,962</u>	<u>34,917,465</u>	<u>3,007,497</u>
Other Financing Sources (Uses)				
Loan issued through Town of Greeneville	-	3,239,690	3,045,895	(193,795)
Transfer to the Town of Greeneville	(269,987)	(309,987)	(301,307)	8,680
Proceeds from sale of equipment and materials	11,133	11,860	1,332	(10,528)
Insurance recoveries	8,000	9,075	1,075	(8,000)
Operating transfers in	136,487	263,369	270,764	7,395
Total other financing sources (uses)	<u>(114,367)</u>	<u>3,214,007</u>	<u>3,017,759</u>	<u>(196,248)</u>
Excess of revenue and other financing sources (uses) over expenditures				
	(2,292)	(563,502)	828,246	1,391,748
Fund balance, July 1, 2022	<u>5,248,196</u>	<u>5,248,196</u>	<u>5,248,196</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 5,245,904</u>	<u>\$ 4,684,694</u>	<u>\$ 6,076,442</u>	<u>\$ 1,391,748</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Budgetary Comparison Statement - Federal Projects Fund
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Federal through State				
Title I	\$ 594,163	\$ 739,276	\$ 635,460	\$ (103,816)
IDEA, Part B	650,619	1,008,462	672,516	(335,946)
Preschool	120,100	473,063	465,312	(7,751)
Title II	88,726	123,351	74,549	(48,802)
Title IV	38,904	52,981	52,981	-
Title VI	81,156	84,846	76,369	(8,477)
Title III	9,786	53,166	41,460	(11,706)
ESSER	-	3,532,837	1,718,217	(1,814,620)
Epidemiology and Laboratory Capacity	-	782,189	708,455	(73,734)
Other federal revenues	-	163,226	130,203	(33,023)
Total revenues	<u>1,583,454</u>	<u>7,013,397</u>	<u>4,575,522</u>	<u>(2,437,875)</u>
Expenditures				
Regular instruction				
Salaries	1,151,973	3,721,342	2,502,195	1,219,147
Employee benefits	300,666	855,171	679,632	175,539
Contracted services	38,253	412,593	212,184	200,409
Materials and supplies	19,394	518,303	401,638	116,665
Staff development	19,013	192,856	69,371	123,485
Equipment	20,325	145,615	136,526	9,089
Other	33,830	815,118	378,508	436,610
Total expenditures	<u>1,583,454</u>	<u>6,660,998</u>	<u>4,380,054</u>	<u>2,280,944</u>
Excess of revenues over expenditures	-	352,399	195,468	(156,931)
Other Financing Uses				
Operating transfers out	-	(352,399)	(195,468)	156,931
Total other financing uses	-	(352,399)	(195,468)	156,931
Excess of revenues over expenditures and other financing uses	-	-	-	-
Fund balance, July 1, 2022	-	-	-	-
Fund balance, June 30, 2023	<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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Federal funds	\$ 1,161,521	\$ 1,161,521	\$ 1,609,708	\$ 448,187
State of Tennessee	31,604	31,604	-	(31,604)
Charges for current services	475,000	475,000	604,503	129,503
Other revenue	<u>50,100</u>	<u>50,100</u>	<u>73,163</u>	<u>23,063</u>
Total revenues	<u>1,718,225</u>	<u>1,718,225</u>	<u>2,287,374</u>	<u>569,149</u>
Expenditures				
Salaries	578,122	578,122	642,141	(64,019)
Employee benefits	189,383	189,383	238,015	(48,632)
Food service	711,560	711,560	831,412	(119,852)
Contracted services	9,000	9,000	28,861	(19,861)
Equipment	180,410	180,410	189,752	(9,342)
Supplies	13,000	13,000	17,289	(4,289)
Travel	2,500	2,500	5,895	(3,395)
Other	<u>34,250</u>	<u>34,250</u>	<u>17,902</u>	<u>16,348</u>
Total expenditures	<u>1,718,225</u>	<u>1,718,225</u>	<u>1,971,267</u>	<u>(253,042)</u>
Excess of revenue over expenditures	-	-	316,107	316,107
Fund balance, July 1, 2022	<u>1,273,596</u>	<u>1,273,596</u>	<u>1,273,596</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 1,273,596</u>	<u>\$ 1,273,596</u>	<u>\$ 1,589,703</u>	<u>\$ 316,107</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Notes to Financial Statements
Year Ended June 30, 2023

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 7 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. The Board closed this program June 30, 2023 and transferred the remaining funds to the General 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 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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Greeneville City Council. The Greeneville City Council 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 Greeneville City Council, 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, 2023, expenditures exceeded budgeted appropriations for the School Nutrition Fund of \$253,042.

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, 2023, the allowance for uncollectible accounts in the Special Revenue Fund, Extended School Program Fund, was \$0 because the program closed June 30, 2023.

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, vehicles, intangible right-to-use assets, and subscription right-to-use assets 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
Intangible right-to-use assets	5 years
Subscription right-to-use assets	3 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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$70,028 are included in this category at year end.

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 \$1,519,675, the internal school balance of \$649,762, TCRS Stabilization Trust of \$292,206, education of \$118,275, support services of \$5,849, instruction of \$3,086 and other needs of \$39,723.

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 \$4,525 for instruction, \$18,733 for support services, \$42,413 for capital projects, \$6,519 for subsequent year's budget, and \$207,135 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.

Leases - The Board enters into lease agreements as the lessee. For short-term leases with a maximum possible term of 12 months or less at commencement, the Board recognizes periodic inflows or outflows of resources. For lease agreements of more than 12 months, the Board recognizes a lease liability and an intangible right-to-use asset based on the present value of future lease payments. Lease right-to-use assets are reported as capital assets and lease liabilities are reported liabilities in the statement of net position. The right-to-use lease assets are amortized over the term of the lease. Unless the rate is explicitly stated in the lease contract, the Board uses its estimated incremental borrowing rate. Lease amendments that are expected to significantly change the amount of the lease liability from the previous measurement are remeasured and adjusted accordingly.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-Based Information Technology Arrangements (“SBITAs”) - The Board enters into contracts that convey control of the right to use another party’s information technology (“IT”) software. For short-term SBITA contracts with a maximum possible term of 12 months or less at commencement, the Board recognizes periodic inflows or outflows of resources. For SBITA contracts of more than 12 months in which the Board has a noncancellable right to use the underlying IT assets, the Board recognizes a subscription liability and an intangible right-to-use subscription asset based on the present value of future subscription payments in accordance with the contract. Subscription right-to-use assets are reported as capital assets and subscription liabilities are reported as liabilities in the statement of net position. The right-to-use subscription assets are amortized over the term of the SBITA contract. Unless the rate is explicitly stated in the SBITA contract, the Board uses its estimated incremental borrowing rate. SBITA amendments that are expected to significantly change the amount of the subscription liability from the previous measurement are remeasured and adjusted accordingly.

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, and OPEB items 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.

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 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. 96 *Subscription-Based Information Technology Arrangements* (“SBITAs”) during fiscal year 2023 which establishes a definition for SBITAs and provides a uniform guidance for accounting and financial reporting for transactions that meet that definition. This statement also establishes criteria for the recognition of implementation costs and requires a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

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.

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

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, 2023 totaled \$6,468,584, 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.

At June 30, 2023, 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 Average Maturity (Days)	Maturities	Fair Value
U.S. Equity	N/A	N/A	\$ 90,801
Developed Market International Equity	N/A	N/A	41,007
Emerging Market International Equity	N/A	N/A	11,716
U.S. Fixed Income	N/A	N/A	58,581
Real Estate	N/A	N/A	29,291
Short-term Securities	N/A	N/A	2,929
NAV: Private Equity and Strategic Lending	N/A	N/A	58,581
Total			<u>\$ 292,906</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, 2023 was as follows:

Governmental Activities	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 696,928	\$ -	\$ -	\$ 696,928
Construction in progress	<u>5,165,724</u>	<u>3,263,367</u>	<u>(4,362,760)</u>	<u>4,066,331</u>
Total capital assets not being depreciated	<u>5,862,652</u>	<u>3,263,367</u>	<u>(4,362,760)</u>	<u>4,763,259</u>
Other capital assets				
Buildings and improvements	51,445,413	2,952,586	(62,832)	54,335,167
Equipment	4,976,509	2,241,557	(49,972)	7,168,094
Vehicles	<u>1,884,770</u>	<u>146,946</u>	<u>(229,141)</u>	<u>1,802,575</u>
Total other capital assets depreciated	<u>58,306,692</u>	<u>5,341,089</u>	<u>(341,945)</u>	<u>63,305,836</u>
Less accumulated depreciation for				
Buildings and improvements	(36,021,315)	(1,395,882)	62,832	(37,354,365)
Equipment	(3,674,488)	(411,779)	49,972	(4,036,295)
Vehicles	<u>(1,546,465)</u>	<u>(88,794)</u>	<u>229,141</u>	<u>(1,406,118)</u>
Total accumulated depreciation	<u>(41,242,268)</u>	<u>(1,896,455)</u>	<u>341,945</u>	<u>(42,796,778)</u>
Total capital assets depreciated, net	<u>17,064,424</u>	<u>3,444,634</u>	<u>-</u>	<u>20,509,058</u>
Intangible right-to-use assets				
Copiers	263,271	-	-	263,271
Less accumulated amortization	<u>(66,549)</u>	<u>(52,654)</u>	<u>-</u>	<u>(119,203)</u>
Net intangible right-to-use assets	<u>196,722</u>	<u>(52,654)</u>	<u>-</u>	<u>144,068</u>
Subscription right-to-use assets				
Software	-	190,047	-	190,047
Less accumulated amortization	<u>-</u>	<u>(63,600)</u>	<u>-</u>	<u>(63,600)</u>
Net subscription right-to-use assets	<u>-</u>	<u>126,447</u>	<u>-</u>	<u>126,447</u>
Governmental activities capital assets, net	<u>\$ 23,123,798</u>	<u>\$ 6,781,794</u>	<u>\$ (4,362,760)</u>	<u>\$ 25,542,832</u>

Depreciation expense charged to the Board for the year ended June 30, 2023 was \$1,896,455. Amortization expense charged to the Board for the year ended June 30, 2023 was \$116,254 for the intangible right-to-use assets and subscription right-to-use assets.

Depreciation expense is charged to instruction in the Statement of Activities.

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

NOTE 4 - LEASE OBLIGATIONS

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 06/30/2023, the value of the lease liability is \$141,850. The Board is required to make monthly fixed payments of \$4,491. The lease has an interest rate of 0.9480%.

The Copiers' estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$263,271 with accumulated amortization of \$119,203.

Remaining payments on the copier lease include:

Year Ended June 30	Leases	
	Principal	Interest
2024	\$ 52,774	\$ 1,116
2025	53,277	613
2026	35,799	127
	\$ 141,850	\$ 1,856

Lease obligation activity for the year ended June 30, 2023, was as follows:

	Balance			Balance		Amounts
	June 30, 2022	Additions	Reductions	June 30, 2023	One Year	Due Within
Copiers	\$ 194,128	\$ -	\$ (52,278)	\$ 141,850	\$ 52,774	

NOTE 5 - SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

On 07/01/2022, the Board entered into a 48 month subscription for the use of ClassLink Software. An initial subscription liability was recorded in the amount of \$41,547.74. As of 06/30/2023, the value of the subscription liability is \$30,807.74. The Board is required to make annual fixed payments of \$10,740.00. The subscription has an interest rate of 2.2750%. The value of the right to use asset as of 06/30/2023 of \$41,547.74 with accumulated amortization of \$10,386.93 is included with Software in Note 3. The Board has 3 extension option(s), each for 12 months. The Board had a termination period of 1 month as of the subscription commencement.

On 07/01/2022, the Board entered into a 16 month subscription for the use of Traversa Software. An initial subscription liability was recorded in the amount of \$8,501.54. As of 06/30/2023, the value of the subscription liability is \$0.00. The Board is required to make annual fixed payments of \$8,551.61. The subscription has an interest rate of 1.7100%. The value of the right to use asset as of 06/30/2023 of \$19,061.54 with accumulated amortization of \$14,178.00 is included with Software in Note 3.

On 07/01/2022, the Board entered into a 35 month subscription for the use of Tyler Software. An initial subscription liability was recorded in the amount of \$92,852.44. As of 06/30/2023, the value of the subscription liability is \$62,456.42. The Board is required to make annual fixed payments of \$32,254.93. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$92,852.44 with accumulated amortization of \$31,835.12 is included with Software in Note 3. The Board has 2 extension option(s), each for 12 months. The Board had a termination period of 1 month as of the subscription commencement.

On 08/01/2022, the Board entered into a 36 month subscription for the use of Vector SDS. An initial subscription liability was recorded in the amount of \$16,123.43. As of 06/30/2023, the value of the subscription liability is \$10,632.43. The Board is required to make annual fixed payments of \$5,491.00. The subscription has an interest rate of 2.1840%. The value of the right to use asset as of 06/30/2023 of \$16,123.43 with accumulated amortization of \$4,926.60 is included with Software in Note 3.

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

NOTE 5 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

On 03/01/2023, the Board entered into a 36 month subscription for the use of DebtBook. An initial subscription liability was recorded in the amount of \$20,461.36. As of 06/30/2023, the value of the subscription liability is \$13,461.36. The Board is required to make annual fixed payments of \$7,000.00. The subscription has an interest rate of 2.6560%. The value of the right to use asset as of 06/30/2023 of \$20,461.36 with accumulated amortization of \$2,273.48 is included with Software in Note 3.

Subscription liability activity for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due Within One Year
Software	\$ -	\$ 190,047	\$ (72,689)	\$ 117,358	\$ 52,831

The annual principal and interest expected to maturity as of June 30, 2023 are as follows:

Year Ended June 30	Subscriptions	
	Principal	Interest
2024	\$ 52,831	\$ 2,655
2025	54,026	1,460
2026	10,501	239
	\$ 117,358	\$ 4,354

NOTE 6 - 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 fiscal year 2022, 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, 2023, the project was still in process and EESI loan expenditures of \$4,790,958 had been spent. Reimbursements from the loan are requested by the Town of Greeneville. 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, 2023, there is no final amortization schedule for the loan and any current amount to be paid during fiscal year 2024 is also unknown. Since the loan is not finalized, the loan is not included in the amortization schedule noted below.

During the fiscal year ended June 30, 2023, the following debt transactions occurred:

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

NOTE 6 - LONG-TERM DEBT (Continued)

General Obligation and Revenue Bonds and Direct Borrowing and Direct Placement (Continued)

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due Within One Year
Bonds payable					
General obligation bonds	\$ 11,105,000	\$ -	\$ (1,610,000)	\$ 9,495,000	\$ 1,660,000
Plus: Premiums	<u>1,305,941</u>	<u>-</u>	<u>(227,624)</u>	<u>1,078,317</u>	<u>-</u>
Total bond payable	12,410,941	-	(1,837,624)	10,573,317	1,660,000
Direct Borrowing and Direct Placement					
Energy Efficient Schools Initiative loan program 2022 note payable	<u>1,745,364</u>	<u>3,045,594</u>	<u>-</u>	<u>4,790,958</u>	<u>-</u>
Total direct borrowing and direct placement	1,745,364	3,045,594	-	4,790,958	-
Other noncurrent liabilities					
Accrued retirement	283,896	138,021	(138,730)	283,187	156,834
Accrued compensated absences	<u>146,321</u>	<u>875,334</u>	<u>(875,334)</u>	<u>146,321</u>	<u>-</u>
Total other noncurrent liabilities	<u>430,217</u>	<u>1,013,355</u>	<u>(1,014,064)</u>	<u>429,508</u>	<u>156,834</u>
Total long term obligations	<u>\$ 14,586,522</u>	<u>\$ 4,058,949</u>	<u>\$ (2,851,688)</u>	<u>\$ 15,793,783</u>	<u>\$ 1,816,834</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.

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

NOTE 6 - LONG-TERM DEBT (Continued)

The long-term debt from direct borrowings at June 30, 2023, 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, 2023.	\$ 3,180,000
\$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 4.00% to 5.00%.	6,315,000
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, 2023. Reimbursements of \$4,790,958 had been requested for expenditures spent through June 30, 2023.	4,790,958
Unamortized premium related to \$9,125,000 bond issue (G.O. Refunding Bonds, Series 2017)	137,217
Unamortized premium related to \$6,540,000 bond issue (G.O. Refunding Bonds, Series 2020)	<u>941,100</u>
	15,364,275
Less: current portion	<u>(1,660,000)</u>
Total long-term bonds and note payable	<u>\$ 13,704,275</u>

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, 2023 was \$148,700. The principal balance the Board owes the Town for Greeneville Middle School at June 30, 2023 is \$270,000.
- (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, 2023 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.

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

NOTE 6 - LONG-TERM DEBT (Continued)

Future maturities of long-term debt for the bonds payable as of June 30, 2023 are as follows:

Year Ended June 30	Bonds Payable	
	Principal	Interest
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	1,580,000	142,600
2029	1,590,000	63,600
	\$ 9,495,000	\$ 1,452,800

Deferred bond refunding consists of the following:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023
Deferred gain on bond refunding	\$ 121,051	\$ -	\$ (17,304)	\$ 103,747

At June 30, 2023, premiums on long-term debt were as follows:

Unamortized premium on notes payable related to:	
G.O. Refunding Bonds, Series 2017	\$ 941,100
G.O. Refunding Bonds, Series 2020	137,217
Total Premiums	\$ 1,078,317

NOTE 7 - 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	\$ 817,905
Greene County	649,295
Greene County Board of Education	312,000
Greeneville Board of Education	192,923
	\$ 1,972,123

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 \$1,997,431 were paid out of this account during the year.

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

NOTE 8 - 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 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 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, 2023 to the Teacher Legacy Pension Plan were \$910,830 which is 10.30 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.

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

NOTE 8 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

Pension liabilities (assets). At June 30, 2023, the Greeneville City Schools reported a liability (asset) of (\$4,054,952) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, Greeneville City Schools' proportion was 0.359388 percent. The proportion measured as of June 30, 2021 was 0.368465 percent.

Pension expense (negative pension expense). For the year ended June 30, 2023, Greeneville City Schools recognized pension expense (negative pension expense) of \$46,143.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 667,025	\$ 685,165
Changes in assumption	2,540,232	-
Net difference between projected and actual earnings on pension plan investments	69,338	-
Changes in proportion of Net Pension Liability (Asset)	109,772	51,297
Contributions subsequent to measurement date of June 30, 2022	910,830	-
Total	\$ 4,297,197	\$ 736,462

Greeneville City Schools employer contributions of \$910,830, 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, 2024. 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:	
2024	\$ 415,436
2025	765,874
2026	(671,606)
2027	2,140,201
2028	-
Thereafter	-
Total	\$ 2,649,905

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

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

NOTE 8 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

Actuarial assumptions. The total pension liability in the June 30, 2022 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, 2022 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:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target 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%	<u>1%</u>
		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.

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

NOTE 8 - PENSION PLANS (Continued)

A. Teacher Legacy Pension Plan (Continued)

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 (5.75)	Current Discount Rate (6.75)	1 % Increase (7.75)
Proportionate share of the net pension liability (asset) \$	8,031,464	\$ (4,054,952)	\$ (14,122,134)

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, 2023, Greeneville City Schools reported a payable of \$145,769 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

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.

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.

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

NOTE 8 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

Benefits provided (Continued). 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, 2023 to the Teacher Retirement Plan were \$127,127, which is 2.02 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, 2023, Greeneville City Schools reported an asset of \$66,279 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022, 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, 2022 Greeneville City Schools’ proportion was 0.237822 percent. The proportion measured as of June 30, 2021 was 0.216986 percent.

Pension Expense. For the year ended June 30, 2023, Greeneville City Schools recognized pension expense of \$91,342.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, Greeneville City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,624	\$ 40,268
Net differences between projected and actual earnings on plan investme	20,891	-
Changes in assumption	77,643	-
Changes in proportion of Net Pension Liability (Asset)	6,427	29,636
Contributions subsequent to measurement date of June 30, 2022	127,127	-
Total	\$ 235,712	\$ 69,904

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

NOTE 7 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

Greeneville City Schools' employer contributions of \$127,127 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, 2024. 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:	
2024	\$ (805)
2025	(592)
2026	(4,025)
2027	32,363
2028	1,512
Thereafter	<u>10,228</u>
Total	<u>\$ 38,681</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, 2022 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, 2022 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:

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

NOTE 8 - PENSION PLANS (Continued)

B. Teacher Retirement Plan (Continued)

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target 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 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 (5.75)	Current Discount Rate (6.75)	1 % Increase (7.75)
Proportionate share of the net pension liability (asset \$	347,926	\$ (66,279)	\$ (368,776)

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, 2023, Greeneville City Schools reported a payable of \$22,843 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

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

NOTE 8 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan

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 29.88 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 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, 2022, the following employees were covered by the benefit terms for the Town of Greeneville:

Inactive employees or beneficiaries currently receiving benefits	408
Inactive employees entitled to but not yet receiving benefits	253
Active employees	<u>371</u>
	<u>1,032</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, 2023, the employer contributions were \$766,710 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, 2022, 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 8 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

Actuarial Assumptions - The total pension liability as of June 30, 2022 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, 2022 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.

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 Real Rate of Return</u>	<u>Target 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%	<u>1%</u>
		100%

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 8 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 7/1/21	\$ 25,823,339	\$ 27,881,992	\$ (2,058,653)
Changes for the year:			
Service Cost	419,773	-	419,773
Interest	1,759,920	-	1,759,920
Differences between expected and actual experience	1,006,010	-	1,006,010
Contributions - employer	-	719,912	(719,912)
Net investment income	-	(455,438)	455,438
Benefit payments, including refunds of employee contributions	(1,488,926)	(1,488,926)	-
Administrative expense	-	(10,805)	10,805
Net changes	<u>1,696,777</u>	<u>(1,235,257)</u>	<u>2,932,034</u>
Balances at 6/30/22	<u>\$ 27,520,116</u>	<u>\$ 26,646,735</u>	<u>\$ 873,381</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 (5.75)	Current Discount Rate (6.75)	1 % Increase (7.75)
Net pension liability (asset)	\$ 4,379,699	\$ 873,381	\$ (2,040,031)

Pension Expense (negative pension expense). For the year ended June 30, 2023, the Board recognized pension expense (negative pension expense) of \$315,595.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 345,412	\$ 264,249
Net differences between projected and actual earnings plan investments	25,065	-
Changes in assumption	917,945	-
Contributions subsequent to measurement date of June 30, 2022	<u>766,699</u>	<u>-</u>
Total	<u>\$ 2,055,121</u>	<u>\$ 264,249</u>

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

NOTE 8 - PENSION PLANS (Continued)

C. Public Employee Retirement Plan (Continued)

The amounts shown above for "Contributions subsequent to the measurement date of June 30, 2022," 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:	
2024	\$ 95,088
2025	171,948
2026	76,177
2027	<u>680,960</u>
Total	<u>\$ 1,024,173</u>

In the table above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Pension plan payable. At June 30, 2023, the Board reported a payable of \$96,601 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

NOTE 9 - DEFINED CONTRIBUTION PLAN

Greeneville City Schools offers a 401(k) plan to its employees, administered by Empower Retirement. The Greeneville 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 \$242,345 and \$222,157 for the year ended June 30, 2023.

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS

A. Closed Teacher Group Insurance Plan

Plan Description - Employees of the Greeneville 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>.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

Benefits Provided - The Greeneville 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 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, 2022, the following employees of Greeneville City Schools were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>244</u>
Total	<u><u>294</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 \$482,139 to the TGOP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions - The collective total OPEB liability in the June 30, 2023 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	8.37% for pre-65 in 2022, decreasing annually over a 7 year period to an ultimate rate of 4.50%. 8.99% for post-65 in 2022, decreasing annually over an 6 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.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Teacher Group Insurance Plan (Continued)

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2022, 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 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 3.54 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 OPEB Liability</u>
Balances - beginning	\$ 10,279,319
Changes for the year:	
Service Cost	539,184
Interest	227,814
Changes of benefit terms	266,873
Differences between expected and actual experience	848,267
Changes in assumptions	(989,536)
Benefit payments	<u>(546,064)</u>
Net changes	<u>346,538</u>
Balances - ending	<u>\$ 10,625,857</u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,619,253
Employer's proportionate share of the collective total OPEB liability	\$ 8,006,604
Employer's proportion of the collective total OPEB liability	75.35%

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 -0.15% from the prior measurement date. Greeneville City Schools recognized \$208,869 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Greeneville City School's retirees.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

Changes in assumptions - The discount rate was changed from 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. This change in assumption decreased 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 or 1-percentage-point higher than the current discount rate.

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Proportionate share of collective total OPEB liability	\$ 8,592,197	\$ 8,006,604	\$ 7,449,990

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 (7.37%/7.99% decreasing to 3.50%)	Trend Rates (8.37%/8.99% decreasing to 4.50%)	1 % Increase (9.37%/9.99% decreasing to 5.50%)
Proportionate share of collective total OPEB liability	\$ 7,198,079	\$ 8,006,604	\$ 8,945,531

OPEB Expense - For the fiscal year ended June 30, 2023, the Schools recognized OPEB expense of \$992,406.

Deferred outflows of resources and deferred inflows of resources. For the fiscal year ended June 30, 2023, 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	
	Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 877,053	\$ 371,215
Changes of assumptions	582,914	1,237,763
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	332,253	229,866
Employer payments subsequent to the measurement date	482,139	-
Total	\$ 2,274,359	\$ 1,838,844

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

A. Closed Teacher Group Insurance Plan (Continued)

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:		
2024	\$	4,513
2025		4,513
2026		4,513
2027		29,140
2028		(38,492)
Thereafter		<u>(50,811)</u>
 Total	 \$	 <u>(46,624)</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.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Tennessee Plan (Continued)

Employees covered by benefit terms - At July 1, 2022, the following employees of Greeneville City Schools were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	97
Inactive employees entitled to but not yet receiving benefits	57
Active employees	<u>267</u>
Total	<u><u>421</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 \$5,933 to the TNP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions - The collective total OPEB liability in the June 30, 2022 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, 2022, 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 3.54 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 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

B. Closed Tennessee Plan (Continued)

Changes in Collective Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances - beginning	\$ 1,137,598
Changes for the year:	
Service Cost	23,635
Interest	24,603
Differences between expected and actual experience	35,616
Changes in assumptions	(195,747)
Benefit payments	<u>(44,724)</u>
Net changes	<u>(156,617)</u>
Balances - ending	<u>\$ 980,981</u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 860,802
Employer's proportionate share of the collective total OPEB liability	\$ 120,179
Employer's proportion of the collective total OPEB liability	12.25%

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 - 1.02% from the prior measurement date. Greeneville City Schools recognized \$95,392 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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. 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% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Proportionate share of collective total OPEB liability	\$ 136,890	\$ 120,179	\$ 106,385

OPEB Expense - For the fiscal year ended June 30, 2023, Greeneville City Schools recognized negative OPEB expense of (\$36,779).

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

NOTE 10 - 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, 2023, 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	
	Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 7,529	\$ 13,671
Changes of assumptions	16,566	43,915
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	40,954	307,169
Employer payments subsequent to the measurement date	5,933	-
Total	\$ 70,982	\$ 364,755

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:	
2024	\$ (138,080)
2025	(138,080)
2026	(24,920)
2027	3,306
2028	(2,049)
Thereafter	117
Total	\$ (299,706)

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 29.88 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.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee (Continued)

Benefits provided (Continued)-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 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 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, 2022, the following employees were covered by the benefit terms for the Town of Greeneville:

Inactive employees or beneficiaries currently receiving benefits	28
Inactive employees entitled to but not yet receiving benefits	35
Active employees	<u>169</u>
	<u><u>232</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 \$5,108 to the TNP for OPEB benefits as they came due.

Actuarial assumptions - The total OPEB liability in the June 30, 2022 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, 2022, 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 10 - 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 3.54 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	\$	147,702
Changes for the year:		
Service Cost		3,522
Interest		3,279
Differences between expected and actual experience		(6,393)
Changes in assumptions and other inputs		(20,874)
Benefit payments		<u>(5,413)</u>
Net changes		<u>(25,879)</u>
Balances - ending	\$	<u>121,823</u>

Changes in assumptions - The discount rate was changed from 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. 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% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Proportionate share of collective total OPEB liability	\$ 138,707	\$ 121,823	\$ 107,722

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB expense - For the fiscal year ended June 30, 2023, Greeneville City Schools recognized negative OPEB expense of (\$8,160).

Deferred outflows of resources and deferred inflows of resources - For the fiscal year ended June 30, 2023, 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 Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ -	\$ 31,110
Changes of assumptions	20,838	53,132
Employer payments subsequent to the measurement date	<u>5,109</u>	<u>-</u>
Total	<u>\$ 25,947</u>	<u>\$ 84,242</u>

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.

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

NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)

C. Closed Tennessee Medicare Supplement Plan through Town of Greeneville, Tennessee (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2024	\$	(14,961)
2025		(14,961)
2026		(11,664)
2027		(6,473)
2028		(8,718)
Thereafter		<u>(6,627)</u>
 Total	 \$	 <u>(63,404)</u>

NOTE 11 - 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 \$138,731. At June 30, 2023, the Board had a liability of \$283,186 for future benefits of current participants, assuming all participants live until eligibility expires.

NOTE 12 - INTERFUND TRANSFERS

The composition of interfund transfers for the year ended June 30, 2023 is as follows:

Transfer in Fund	Transfer Out Fund	Amount	Purpose
General	Extended School Program	\$ 75,296	To close Extended School Program
General	Federal Projects	195,468	Indirect costs for ESSER 2.0 and 3.0

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

NOTE 13 - 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.

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, 2023

Measurement period ended	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Total OPEB liability						
Service cost	\$ 395,721	\$ 365,651	\$ 577,798	\$ 455,336	\$ 510,920	\$ 539,184
Interest	258,825	303,167	393,411	345,141	232,703	227,814
Changes of benefit terms	-	995,778	-	-	-	266,873
Differences between expected and actual experience	-	657,784	(279,107)	(559,290)	183,195	848,267
Changes of assumptions	(388,118)	419,092	(734,193)	622,585	(377,803)	(989,536)
Benefit payments	<u>(571,884)</u>	<u>(596,708)</u>	<u>(612,422)</u>	<u>(498,843)</u>	<u>(573,491)</u>	<u>(546,064)</u>
Net change in total OPEB liability	(305,456)	2,144,764	(654,513)	364,929	(24,476)	346,538
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>	<u>10,279,319</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>	<u>\$ 10,625,857</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	\$ 2,619,253
Employer's proportionate share of the collective total OPEB liability	\$ 5,938,176	\$ 8,352,710	\$ 7,783,484	\$ 7,893,686	\$ 7,761,328	\$ 8,006,604
Covered-employee payroll	\$ 15,117,279	\$ 12,034,572	\$ 11,320,479	\$ 11,040,279	\$ 11,521,826	\$ 11,246,875
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%	71.19%

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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. This change in assumption decreased 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, 2023

Measurement period ended	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Total OPEB liability						
Service cost	\$ 46,430	\$ 37,646	\$ 20,847	\$ 17,706	\$ 26,858	\$ 23,635
Interest	72,782	81,815	40,901	36,228	28,513	24,603
Changes of benefit terms	-	(946,156)	-	-	-	-
Differences between expected and actual experience	-	(245,079)	(87,802)	18,113	29,043	35,616
Changes of assumptions	(209,512)	(9,236)	10,111	186,875	(188,201)	(195,747)
Benefit payments	(94,905)	(95,654)	(45,759)	(43,913)	(43,616)	(44,724)
Net change in total OPEB liability	(185,205)	(1,176,664)	(61,702)	215,009	(147,403)	(156,617)
Total OPEB liability - beginning	2,493,563	2,308,358	1,131,694	1,069,992	1,285,001	1,137,598
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>	<u>\$ 980,981</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	\$ 860,802
Employer's proportionate share of the collective total OPEB liability	\$ 1,156,482	\$ 94,382	\$ 100,331	\$ 148,877	\$ 150,947	\$ 120,179
Employer's proportionate share of collective total OPEB liability	50.10%	8.34%	9.38%	11.59%	13.27%	12.25%
Covered-employee payroll	\$ 1,661,384	\$ 1,606,287	\$ 1,786,467	\$ 2,542,039	\$ 2,864,942	\$ 3,790,465
Net OPEB liability as a percentage of covered-employee payroll	69.61%	5.88%	5.62%	5.86%	5.27%	3.17%

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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. This change in assumption decreased 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, 2023

Measurement period ended	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Total OPEB liability						
Service cost	\$ 7,190	\$ 6,105	\$ 2,821	\$ 2,823	\$ 4,471	\$ 3,522
Interest	5,468	6,284	5,093	5,195	4,155	3,279
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(39,890)	(1,687)	(5,908)	(8,131)	(6,393)
Changes of assumptions	(19,329)	(1,166)	2,957	32,206	(22,004)	(20,874)
Benefit payments	(3,227)	(3,302)	(3,976)	(4,815)	(5,329)	(5,413)
Net change in total OPEB liability	(9,898)	(31,969)	5,208	29,501	(26,838)	(25,879)
Total OPEB liability - beginning	181,698	171,800	139,831	145,039	174,540	147,702
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>	<u>\$ 121,823</u>
Covered-employee payroll	\$ 3,560,742	\$ 3,677,735	\$ 3,729,007	\$ 3,890,209	\$ 4,102,147	\$ 4,720,970
Net OPEB liability as a percentage of covered-employee payroll	4.82%	3.80%	3.89%	4.49%	3.60%	2.58%

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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. This change in assumption decreased the total OPEB liability.

The medical and drug trend rate assumptions were updated to reflect more recent experience to reflect more recent information as of the measurement date. Given that most participating agencies receive a flat subsidy under the Medicare Supplement Plan, the impact of updated trend assumptions was minimal.

Coverage acceptance rates for certain employers were updated to reflect more recent subsidy amounts and recent plan experience.

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, 2023

	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
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)	(4,054,952)
Proportionate share of the net pension liability (asset)	0.326602%	0.341147%	0.350024%	0.350024%	0.346784%	0.358905%	0.352264%	0.368465%	0.359388%
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	10,881,065
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%	-37.27%
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%	104.42%

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, 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	\$ 1,120,750	\$ 910,830
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>1,120,750</u>	<u>910,830</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 10,881,065	\$ 8,843,010
Contributions as a percentage of covered employee payroll	8.88%	9.04%	9.04%	9.04%	9.04%	10.46%	10.63%	10.27%	10.30%	10.30%

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, 2023

	<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>	<u>6/30/2022</u>
Proportion of the net pension asset	0.087070%	0.118585%	0.208836%	0.200122%	0.182482%	0.213351%	0.216986%	0.237822%
Proportionate share of the net pension liability (asset)	\$ (3,328)	\$ (11,728)	\$ (52,342)	\$ (86,221)	\$ (97,859)	\$ (111,614)	\$ (216,239)	\$ (66,279)
Covered-employee payroll	\$ 171,864	\$ 495,689	\$ 1,302,136	\$ 1,661,383	\$ 1,834,483	\$ 2,476,964	\$ 2,881,049	\$ 3,736,431
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%	-1.77%
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%	104.55%

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, 2023

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contribution	\$ 4,297	\$ 12,408	\$ 52,086	\$ 27,093	\$ 35,589	\$ 51,921	\$ 58,197	\$ 75,101	\$ 127,127
Contributions in relation to the contractually required contribution	6,874	19,827	52,086	66,455	35,589	51,921	58,197	75,101	127,127
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>	<u>\$ -</u>
Covered employee payroll	\$ 171,864	\$ 495,675	\$ 1,302,136	\$ 1,661,384	\$ 1,834,485	\$ 2,557,685	\$ 2,881,040	\$ 3,736,431	\$ 6,293,416
Contributions as a percentage of covered employee payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.02%

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 (2.02%) of covered payroll into the pension plan and placed 1.98% 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
TOWN 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, 2023

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	6/30/2022
Total pension liability									
Service cost	\$ 278,492	\$ 282,781	\$ 274,291	\$ 286,326	\$ 315,678	\$ 320,742	\$ 325,958	\$ 344,736	\$ 419,773
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	1,759,920
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)	1,006,010
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)	(1,488,926)
Net change in total pension liability	677,159	373,348	687,491	83,962	619,933	569,595	830,992	3,451,518	1,696,777
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	25,823,339
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	\$27,520,116
Plan fiduciary net position									
Contributions - employer	\$ 561,064	\$ 548,552	\$ 566,532	\$ 571,996	\$ 598,548	\$ 583,947	\$ 590,016	\$ 655,081	\$ 719,912
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	(455,438)
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)	(1,488,926)
Administrative expense	(4,581)	(5,077)	(7,274)	(7,881)	(8,881)	(8,117)	(8,231)	(8,951)	(10,805)
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	(1,235,257)
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	27,881,992
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	\$26,646,735
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)	873,381
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%	96.83%
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	\$ 4,647,174
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%	18.79%

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.

See accompanying independent auditors' report.

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Contributions Based on Participation in the
Public Employee Pension Plan of TCRS
Year Ended June 30, 2023

Measurement period ended June 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 561,064	\$ 560,183	\$ 566,532	\$ 571,996	\$ 597,632	\$ 583,947	\$ 586,211	\$ 613,779	\$ 704,327	\$ 766,710
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>	<u>766,710</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 5,324,375
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%	14.40%

Notes to Schedule

Valuation date: Actuarially determined contribution rates for fiscal year 2023 were calculated based on the June 30, 2021 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	2.25 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 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	2.125 percent

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.

See accompanying independent auditors' report.

COMBINING STATEMENTS

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Nonmajor Governmental Funds
Combined Balance Sheet - By Fund
June 30, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Extended		
	<u>School Program</u>	<u>Internal School</u>	
ASSETS			
Cash	\$ -	\$ 653,872	\$ 653,872
Accounts receivable, net	-	<u>475</u>	<u>475</u>
Total assets	<u>\$ -</u>	<u>\$ 654,347</u>	<u>\$ 654,347</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	-	<u>4,585</u>	<u>4,585</u>
Total liabilities	-	<u>4,585</u>	<u>4,585</u>
Fund Balances			
Restricted for:			
Internal School	-	649,762	649,762
Assigned to:			
Extended School Program	-	-	-
Total fund balances	-	<u>649,762</u>	<u>649,762</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 654,347</u>	<u>\$ 654,347</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, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Extended School Program	Internal School	
Revenues			
Charges for current services, net	\$ 8,602	\$ -	\$ 8,602
Other local revenue	<u>236</u>	<u>1,156,222</u>	<u>1,156,458</u>
Total revenues	<u>8,838</u>	<u>1,156,222</u>	<u>1,165,060</u>
Expenditures			
Salaries	17,533	-	17,533
Employee benefits	2,061	-	2,061
Food service	906	-	906
Other	<u>45,751</u>	<u>1,155,916</u>	<u>1,201,667</u>
Total expenditures	<u>66,251</u>	<u>1,155,916</u>	<u>1,222,167</u>
Excess (deficiency) of revenues over (under) expenditures	(57,413)	306	(57,107)
Other Financing Uses			
Transfer to General Fund	<u>(75,296)</u>	<u>-</u>	<u>(75,296)</u>
Total other financing uses	<u>(75,296)</u>	<u>-</u>	<u>(75,296)</u>
Net change in fund balance	(132,709)	306	(132,403)
Fund balance, July 1, 2022	<u>132,709</u>	<u>649,456</u>	<u>782,165</u>
Fund balance, June 30, 2023	<u>\$ -</u>	<u>\$ 649,762</u>	<u>\$ 649,762</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Federal funds	\$ 69,000	\$ -	\$ -	\$ -
Charges for current services, net	70,000	8,640	8,602	(38)
Other local revenue	<u>250</u>	<u>250</u>	<u>236</u>	<u>(14)</u>
Total revenues	139,250	8,890	8,838	(52)
Expenditures				
Salaries	75,000	17,535	17,533	2
Employee benefits	7,150	2,063	2,061	2
Food service	4,500	907	906	1
Supplies	4,500	-	-	-
Equipment	4,500	-	-	-
Travel	1,000	-	-	-
Other	<u>14,500</u>	<u>45,798</u>	<u>45,751</u>	<u>47</u>
Total expenditures	<u>111,150</u>	<u>66,303</u>	<u>66,251</u>	<u>52</u>
Other Financing Uses				
Transfer to General Fund	<u>-</u>	<u>(75,296)</u>	<u>(75,296)</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(75,296)</u>	<u>(75,296)</u>	<u>-</u>
Net change in fund balance	28,100	(132,709)	(132,709)	-
Fund balance, July 1, 2022	<u>132,709</u>	<u>132,709</u>	<u>132,709</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 160,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Agency/Pass-Through Agency/State Grantor Program or Cluster Title	Listing Number	Pass-through Entity Identifying Number	Amount Pass-through to Subrecipients	Expenditures
United States Department of Health and Human Services				
Passed through Tennessee Department of Education				
Epidemiology & Laboratory Capacity	93.323	NA	\$ -	\$ 619,127
Resilient School Communities	93.354	NA	-	89,329
Summer Learning Camp	93.558	NA	-	292,952
Summer Learning Transportation	93.558	NA	-	52,785
Head Start	93.600	NA	-	34,034
Total U.S. Department of Health and Human Services			-	1,088,227
United States Department of Agriculture Grants				
Commodity Supplemental Food Program	10.565	NA	-	124,848
Child Nutrition Equipment Grant	10.579	NA	-	25,000
P-EBT Administrative Costs Grant	10.649	NA	-	3,135
Child Nutrition Cluster				
School Breakfast Program	10.553	CNBLOCK23	-	338,707
Supply Chain Assistant Grant	10.555	CNBLOCK23	-	167,662
National School Lunch Program	10.555	CNBLOCK23	-	950,355
Total Child Nutrition Cluster			-	1,456,724
Total U.S. Department of Agriculture			-	1,609,707
United States Department of Education Grants				
Passed Through Tennessee Department of Education				
NCLB, Title I	84.010	S010A200042	-	631,326
Title I, Neglected	84.010	S010A200042	78,782	90,354
Total Title I			78,782	721,680
Special Education Cluster (IDEA)				
Special Education - Grants to States (IDEA, Part B)	84.027A	H027A200052	-	611,438
COVID-19 - American Rescue Plan IDEA, Part B	84.027X	NA	-	104,863
IDEA Preschool	84.173A	H173A200095	-	13,343
Total IDEA Cluster			-	729,644
Title V, Part B - Rural Education Achievement Program	84.358	S358B200042	-	81,143
Title III, Part A English Language Acquisition	84.365	NA	30,053	41,651
Title II, Part A Improving Teacher Quality	84.367	S367A200040	-	87,903
Title IV Student Support & Academic Enrichment	84.424	S424A200044	-	53,726
21st Century Classroom	84.287	S287C200043	-	346,686
Civics Seal Grant	84.425C	NA	-	544
COVID 19 - American Rescue Plan Homeless 2.0	84.425W	NA	-	8,677
Math Implementation Grant	84.425D	NA	-	69,250
Fiscal Pre-Monitoring Supports Grant	84.425D	NA	-	18,733
COVID 19 - Literacy Training Stipends	84.425D	NA	-	33,000
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 2.0)	84.425D	NA	-	578,890
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 3.0)	84.425D	NA	-	1,139,327
Passed through Tennessee Department of Education and Greene County Board of Education				
Vocational Education - Perkins	84.048	V048A210042	48,047	53,223
Total U.S. Department of Education			156,882	3,964,077
United States Department of Defense Grant				
Junior ROTC	12.357	TN0G2026	-	55,493
Total U.S. Department of Defense			-	55,493
Total expenditures of federal grants			\$ 156,882	\$ 6,717,504

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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, 2023. 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 for Children	Title I, Neglected	78,782
Greene Technology Center	Basic Education	763,618
Greene Technology Center	Career Ladder	1,064
Bristol City Schools	Title III	3,487
Carter County Schools	Title III	2,307
Greene County Schools	Title III	11,403
Hawkins County Schools	Title III	3,174
Unicoi County Schools	Title III	8,283
Washington County Schools	Title III	1,399
Total		<u>\$ 921,564</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Notes to Schedule of Expenditures of Federal Awards (Continued)

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	\$ 86,220
Title II	84.367	13,354
Title III	84.365	191
Title IV	84.424	745
Title V	84.358	<u>4,774</u>
Total amounts consolidated for administration purposes		<u>\$ 105,284</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Expenditures of State Awards
Year Ended June 30, 2023

Federal Agency/Pass-Through Agency/State Grantor Program or Cluster Title	Federal Assistance		Amount Pass- to Subrecipients	Expenditures
	Listing Number	Pass-through Entity Identifying Number		
Tennessee Department of Education				
Early Childhood	NA	NA	\$ -	\$ 474,732
School Safety	NA	NA	-	44,829
Coordinated School Health State Expansion	NA	NA	-	95,000
Basic Education Program	NA	NA	763,618	17,513,118
Career Ladder	NA	NA	1,064	34,498
School Resource Officer	NA	NA	-	14,187
Family Resource	NA	NA	-	59,223
Innovative School Models	NA	NA	-	2,130
Bus Seat Restraint	NA	NA	-	15,000
Total expenditures of state grants			<u>\$ 764,682</u>	<u>\$ 18,252,717</u>

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Changes in Long-Term Debt by Individual Issue
Year Ended June 30, 2023

Description of Indebtedness	Original Amount Of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7/1/2022	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Outstanding 6/30/2023
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	\$ 4,715,000	\$ -	\$ 1,535,000	\$ -	\$ 3,180,000
General Obligation Refunding Bonds, Series 2020	6,540,000	3.00%	04/29/20	06/01/29	<u>6,390,000</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>6,315,000</u>
Total bonds payable					<u>\$ 11,105,000</u>	<u>\$ -</u>	<u>\$ 1,610,000</u>	<u>\$ -</u>	<u>\$ 9,495,000</u>
Governmental Activities									
Payable Through General Fund									
Notes Payable:									
Energy Efficient School Initiative Loan Program *	\$ 4,965,747	0.50%	01/28/22	Unknown	<u>\$ 1,745,364</u>	<u>\$ 3,045,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,790,958</u>
Total notes payable					<u>\$ 1,745,364</u>	<u>\$ 3,045,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,790,958</u>

* Construction is still in progress at June 30, 2023 and the final maturity is unknown.

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Changes in Lease Obligations
Year Ended June 30, 2023

Description of Indebtedness	Original Amount Of Issue	Interest Rate	Date of Issue	Maturity Date	Restated Outstanding 7/1/2022	Issued During Period	Paid and/or Matured During Period	Outstanding 6/30/2023
Governmental Activities								
Lease Payable:								
Payable Through General Fund								
Copiers 2021	\$ 263,271	0.95%	03/26/21	03/26/26	\$ 194,128	\$ -	\$ 52,278	\$ 141,850
Total payable through General Fund					\$ 194,128	\$ -	\$ 52,278	\$ 141,850

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Long-Term Debt Requirements by Year
June 30, 2023

Year Ended June 30	G.O. Refunding Bond Series 2017		G.O. Refunding Bond Series 2020		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 3,180,000</u>	<u>\$ 143,700</u>	<u>\$ 6,315,000</u>	<u>\$ 1,309,100</u>	<u>\$ 9,495,000</u>	<u>\$ 1,452,800</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, 2023 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, 2023

Year Ended June 30	Leases		
	Principal	Interest	Total
2024	\$ 52,774	\$ 1,116	\$ 53,890
2025	53,277	613	53,890
2026	35,799	127	35,926
	\$ 141,850	\$ 1,856	\$ 143,706

COMPLIANCE REPORT



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, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated February 19, 2024.

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 the Board'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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.

Rodefer Moss & Co, PLLC

Greeneville, Tennessee
February 19, 2024



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, 2023. 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, 2023.

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.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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.

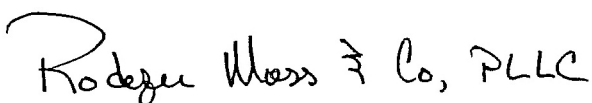
Report on Internal Control over Compliance

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.



Greeneville, Tennessee
February 19, 2024

BOARD OF EDUCATION
TOWN OF GREENEVILLE, TENNESSEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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. No 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 programs: Child Nutrition Cluster (10.553 and 10.555), COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER 2.0, and 3.0) (84.425D), and Title I (84.010A).
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

None

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, 2023

Internal Control over Financial Reporting

<u>Prior Finding Number</u>	<u>Finding Title</u>	<u>Status</u>
2022-001	Expenditures not recorded	Corrected
2022-002	Deficiencies in budget operations	Corrected

Compliance and Other Matters

There were no prior year findings.

Greenville City Schools Action Plan - Goal One

YEAR: 2024-2029

Finalized:

Board Goal: Provide excellence and equity in instruction and programs.

Rationale:

Learning should be purposeful, engaging, rigorous, and it should include student voice and choice to equip students with the tools, resources, and support to be successful in life.

We are a learning organization that strives to move beyond what is and continually searches for what could be.

A growth mindset and high expectations for ALL are essential for optimal learning. Educators and students are committed to continuous learning. Everyone involved with the child's development has a unique role in this partnership.

KEY PERFORMANCE INDICATORS

1. ACT - Increase the % of all students scoring 21 or higher to 65%, and increase the % of students in each subgroup scoring 21 or higher by 3% annually. Increase the % of all students scoring 27 or higher to 27%, and increase the % of students in each subgroup scoring 27 or higher by 1% annually

2. TNReady Performance- Meet or exceed AMO targets set annually for ALL students and all student subgroups as measured by the ESSA accountability model

3. TVAAS- 100% of all grade levels and subjects will achieve one year of progress and demonstrate a positive trend

4. Grades 3-8 Math - 59.88% of students in grades 3-8 will score in the met or exceeded category on the math TCAP by 2028-2029

5. Early Grades Literacy- 59.52% of third grade students will score in the met or exceeded category on the third grade ELA TCAP by 2028-2029

6. Ready Graduate - 80% of graduating seniors will earn at least 4 EPSO's or 1 Industry Certification + 2 EPSO's

7. College and Career Readiness - 85% of graduates will meet the state criteria for college and career readiness by 2028-2029

8. Graduation Rate- Greater than 95% graduation rate

ACTION STEPS	TIMELINE	PERSON(S) RESPONSIBLE	REQUIRED RESOURCES & PROJECTED COSTS	FUNDING SOURCE
Develop and Implement a plan to reimagine Greene Technology Center as an innovative career center of the Greenville City School District.	2024-2029	Assistant Director of Schools for Instruction/ Director of Schools/Greene Technology Center Principal/Greenville High School Principal	Cost to be determined	Budget Request
Increase rigor and relevance of Tier I instruction at all levels in order to meet expectations of TN standards, and TNReady.	2024-2029	Assistant Director for Instruction/ Teaching and Learning Coordinator/ School Principals/ Instructional Specialists	\$50,000 annually	Professional Development Funds and Title II Funds

Develop a team of stakeholders to investigate innovative designs for future/building/reconfiguration/zoning projects.	2024-2028	Director of Schools/Assistant Director for Instruction/Assistant Director of Administration	\$10,000 for travel	Budget Request
Develop and Implement Plan to Increase ACT Composite Scores.	2024-2029	Assistant Director for Instruction/GHS Administrative Team	\$40,000	TSIA outcomes funding
Implement "Portrait of a Graduate" in order to move GCS students and educators to look beyond the high-stakes testing environment and visualize possibilities for students to develop skills that will lead to success in life, as well as the workforce of the future.	2024-2029	Assistant Director for Instruction/ Teaching and Learning Coordinator/ School Principals/ Instructional Specialists/ Teacher Leaders	\$5,000 for materials/marketing	Budget Request
Develop long term sustainability plan for TOPS at Greeneville	2024-2026	Assistant Director for Instruction/ Assistant Director for Administration	No additional funding required	NA
Innovative High School and Middle School Model plans will be fully implemented and a sustainability plan developed including sustained Work Based Learning at GHS.	2024-2027	Assistant Director for Instruction/ GHS Principal/ GTC Principal	\$248,000	\$80,182 will come from AV class student-based enterprise profits and the remaining \$167,818 will be a budget request included incrementally over three years until fully included in the regular budget.
Develop and Implement ongoing Aspiring Leaders Academy	2025-2029	Assistant Director for Instruction/ Teaching and Learning Coordinator	\$20,000 bi-annually	Budget Request

Greenville City Schools Action Plan - Goal Two

YEAR: 2024-2029

Finalized:

Board Goal: Provide a System of Highly-Qualified World-Class Faculty and Staff

Rationale:

A growth mindset and high expectations for ALL are essential for optimal learning. Educators and students are committed to continuous learning.

Everyone involved with the child's development has a unique role in this partnership.

We are a family of learners committed to building relationships with students and colleagues to learn and grow together. We strive to develop the whole-child by nurturing purpose, passion, and strengths.

We are a learning organization that strives to move beyond what is and continually searches for what could be.

KEY PERFORMANCE INDICATORS

KPI Progress Report

1. Achieve 98% Educator Overall Level of Effectiveness (LOE) Scores ≥ 4

Goal Not Met 2022-2023 (but seeing steady increase over prior years...2020-21 91.67, 2021-22 94.34 - Most recent for 2022-2023 95.5%)

2. Achieve 100% Educator workforce with zero waivers or permits

Goal Not Met: 2022-2023: 97% Currently have- 2 ESL, 1 Library, 1 Chemistry, 1 Middle Grades Math 6-8, & 1 Visual Arts K-12

3. Increase diversity in our workforce by 1% each year.

Goal Not Met: Only slight increase of .04% District Wide (we decreased by .57-% for Teachers - 1 person)

4. Achieve 97% new hire satisfaction rate.

Goal Exceeded for 2022-2023 and now currently at 96% as of November 23-24.

5. Achieve a 95% employment retention rate.

91.46% Teacher Retention (95.14% excluding retirees)

ACTION STEPS

TIMELINE

PERSON(S) RESPONSIBLE

REQUIRED RESOURCES & PROJECTED COSTS

FUNDING SOURCE

Spring 2024 updates

<p>Continue follow up check-ins and surveys with new hires within the first 90 days of employment.</p>	<p>2024-2025</p>	<p>Chief Human Resources Officer & HR Specialist</p>	<p>None</p>	<p>None</p>	<p>All new hires participate in an online onboarding course through Canvas and complete a new hire satisfaction survey. Additionally, all hires complete a post hire survey. We began surveying for our onboarding process in Sept. 2022 / Initial Overall rating at end of 2023 year 4.8 out of 5 - As of Nov. 2023, rating is at 4.85 out of 5</p>
<p>Continue the GCS Employee Recognition Committee to ensure all GCS employees are celebrated throughout the school year.</p>	<p>2024-2025</p>	<p>The Committee is comprised of employees at all levels and building locations in the organization, led by Human Resources.</p>	<p>\$3,000</p>	<p>General Purpose & Vendor Sponsorships</p>	<p>The group began celebrating employee groups in November of 2022. Vendors donated Chick Fil-A cards for us to give to employees. Groups continue to be celebrated through business sponsored gift cards. Fun Events were added to the 2023-24 year. A "GCS Fall Fun Event" was held in October.</p>
<p>Continue to analyze feedback on exit surveys and compile reasons for separation.</p>	<p>2025-2027</p>	<p>Chief Human Resources Officer</p>	<p>None</p>	<p>None</p>	<p>All exiting employees are asked to complete a post-employment survey. Responses are optional and anonymous. Responses have been collected since 2015, however these were not compiled electronically until 2020. In total, 234 responses have been submitted to date. We have also offered and encouraged employees to participate in in-person exit interviews.</p>

Continue to monitor substitute pay annually with surrounding districts to maintain a competitive advantage.	2024-2029	Chief Human Resources Officer		General Purpose	GCS continues to remain competitive in this area with surrounding districts. \$70/Non-Certified, \$80/Certified, \$100/Certified Retirees. Additionally, GCS provides a monthly bonus to subs working more than 10 days per month. Long Term/Hard to Fill Rate increased to \$225 per day.
Continue to recommend an annual increase to the Certified Teacher Salary Scale in addition to any proposed percentage increase in the following increments \$400, \$450, \$500, respectively.	2024-2027	Director of Schools, Chief Financial Officer, and Board of Education	Year 1: \$93,770.25 Year 2: \$109,398.63 Year 3: \$125,027.00 Year 4: \$140,655.38 Year 5: \$156,283.75	Additional property tax from the new residential developments projected over the next 5 years by Town of Greeneville officials (potential for up to 750 residential units).	Year 1 budget request implemented. Year 2 budget request implemented.
Collaborate with the Assistant Director of Schools for Curriculum and Instruction, the Teaching and Learning Coordinator, and the Instructional Coaches to develop a plan for increasing overall level of effectiveness (LOE) in teachers scoring below a 4.	2024-2029	Chief Human Resources Officer, Assistant Director of Schools for Curriculum & Instruction, Teaching & Learning Coordinator, and Instructional Coaches	None	None	We are seeing a steady increase in this goal each year 2020-21: 91.67%, 2021-22: 94.34%, 2022-23: 95.5%
Enroll the district in the Tennessee Teacher Apprenticeship program.	2024-2026	Chief Human Resources Office, Assistant Director of Schools for Curriculum & Instruction, and the Teaching & Learning Coordinator	\$7500 for Teaching Mentors	General Purpose	The former GYO program expired and was replaced with the Tennessee Teacher Apprenticeship program. In 2023, GCS's Apprenticeship Program application was approved, interest applications from current Instructional Assistants were submitted and the group is currently working to determine how many candidates the district will be able to support.

Greeneville City Schools Action Plan - Goal Three

YEAR: 2024-2029

Finalized:

Board Goal:

Provide a state-of-the-art learning environment.

Rationale:

The learning environment shall be clean, physically and emotionally safe, and foster a sense of well-being and belonging.

The district must be a good steward and maintain the facilities entrusted to its care.

Appropriate access to current technologies is necessary for district students and educators to succeed.

KEY PERFORMANCE INDICATORS

1. Internal stakeholder customer satisfaction surveys relative to facility cleanliness will result in 97% or higher satisfaction.

2. Access control systems will be expanded to encompass 100% district-wide integration in both internal as well as external spaces.

3. Capital budgeted funds will increase by 20% each year until total annual allocation reaches \$1,000,000 annually.

4. All student records will be digitally archived and backed up to more than one source for data redundancy and protection.

5. School heating and cooling systems will be replaced by 2029.

6. Computing devices will be replaced for K-12 and students teachers every 36 months. Funding will be allocated during the 2024-25, 2025-26, and 2026-27 budgets until the total allocation for cyclical replacement is \$450k.

ACTION STEPS	TIMELINE	PERSON(S) RESPONSIBLE	REQUIRED RESOURCES & PROJECTED COSTS	FUNDING SOURCE
Actionable Customer Satisfaction surveys will be constructed and utilized to collect, analyze, and drive decisions to improve the physical state of facilities.	2024-2029	Assistant Director of Schools for Administration and Team	SurveyMonkey subscription renewal (\$2,000)/annually	IT Funds

Replace teacher devices	2026-2027	Assistant Director of Schools/IT Team	\$300,000 (price point: \$1,200; quantity 250)	IT Funds
Replace student computing devices in grades K-12	2024-2029	Assistant Director of Schools/IT Team	\$1,050,000 (price point: \$350; quantity 3,000)	IT Funds
Site surveys and budgetary plans will be developed in order to deploy Avigilon access control systems.	2024-2029	Assistant Director of Schools for Administration and Team/Avigilon	Labor resources including Maintenance and IT Team for strategic, focused planning and work. (\$10,000)	General Purpose Labor Budgets
Implement developed comprehensive HVAC replacement plan and schedule.	2024-2029	Assistant Director of Schools for Administration & Operations Director	\$14.4 million at current market value	Capital
Increase the amount of funds designated for district safety expenditures by 10% per year. Current funding is \$61,990.00.	2024-2029	Assistant Director of Schools for Administration, Chief Student Services Officer	(2024-25 \$68,189.00) (2025-26 \$75,008.00) (2026-27 \$82,509.00) (2027-28 \$90,760.00) (2028-29 \$99,836.00)	General Purpose Funds

Greenville City Schools Action Plan - Goal Four

YEAR: 2024-2029	Finalized:
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Board Goal:	Focus expenditures on instruction and provide excellence in school district accounting.
Rationale:	The Greenville City Schools Budget Document must always reflect the district's core philosophy of putting student learning first.
	We value a culture of high expectations and are committed to innovation and continuous improvement.
	Stewardship of taxpayer resources is of utmost importance to all stakeholders and ultimately to the community.

KEY PERFORMANCE INDICATORS
1. 75% of the General Purpose School Fund Budget will be allocated to instruction.
2. At least one financial process will be digitized each year.
3. The district will continue to have zero audit findings each year. School audit findings will be reduced by at least one per year.
4. Finance process customer satisfaction scores will be at least 97%.

ACTION STEPS	TIMELINE	PERSON(S) RESPONSIBLE	REQUIRIED RESOURCES & PROJECTED COSTS	FUNDING SOURCE
When prioritizing budget requests, the Leadership Team and the BOE shall evaluate budget requests with the goal of prioritizing instructional expenditures.	2024-2029	Board of Education, Director of Schools, C-Team, Leadership Team	75% of General Purpose School Fund Budget	Local Taxes, BEP, Tuition, GCS Education Foundation, Other Sources
Successfully administer and finalize all grant reports due at end of each grant life cycle. Grants included (but, are not limited to): ESSER 2.0, ESSER 3.0, Epidemiology and Laboratory Capacity, Literacy Training, ARP IDEA, ARP Homeless, and Resilient Schools.	2024-2029	Federal Projects Specialist, Payroll Specialist, Accounts Payable and Bookkeeping Specialist; CFO	Daily Labor and Benefits Costs	General Purpose School Fund and Federal Projects Fund

Implement Vendor Self Service Portal	2024-2025	CFO, Munis Administrator, Finance Team, IT Team	Finance Team Currently Researching Feasibility and Cost	General Purpose Budget Request
Implement GASB 87 & 96 Accounting Standards	2024-2025	CFO, Finance Team	DebtBook Software \$5,525	General Purpose Finance Budget

Greenville City Schools Action Plan - Goal Five

YEAR: 2024-2029

Finalized:

Board Goal: Provide excellence and equity in family and community programs.

Rationale:

We are a family of learners committed to building relationships with students and colleagues to learn and grow together. We strive to develop the whole-child by nurturing purpose, passion, and strengths.

Everyone concerned with student development has a unique role in this collaborative partnership.

We are a learning organization that strives to move beyond what is and continually searches for what could be.

KEY PERFORMANCE INDICATORS

KPI PROGRESS REPORT

1. Score at least a Level 2 (0 to 3 scale) on 90% of the indicators for the 6 PTA National Standards for Family-School Partnerships Assessment Guide

Previous target met, raised to 90% for the 2023-24 SY

2. 100% of families will participate in at least one family engagement event as measured by sign-in sheets.

Ongoing - between 50-55% participation

3. Increase participation of the Title 1 Family Resource Advisory council to include at least 5 business, industry and community agencies.

Ongoing / Includes 2 Members from Community

4. 75% of Family Engagement Activities will focus on academic success.

Ongoing

5. Providing an increased level of support for students with mental health needs.

3 Mental Health Counselors with Resilient Schools Community Grant Funds - 1 Additional being provided for 2023/24 with a grant awarded to Frontier Health.

ACTION STEPS

TIMELINE

PERSON(S) RESPONSIBLE

REQUIRED RESOURCES &

FUNDING SOURCE

SPRING 2024 UPDATES

The Title I Family Resource Advisory Council will meet quarterly to gather stakeholder input.

Quarterly each year 2024-2029

Federal Projects Director/Family Resource Center Coordinator

Meeting Time

Existing funds for budgeted positions

FRC Advisory Council typically meets in August, November, March and May of each school-year

Each school will plan and facilitate family engagement activities centered around academic success.

Quarterly each year 2024-2029

Principals

Minimal cost

Title 1 and School Level Funds

All schools have invited parents to Open House / Back to School events to provide overview of student expectations as well as curriculum standards and student support opportunities. On-going Parent engagement activities are planned throughout the school-year.

Expand the membership of the Title 1 Family Resource Advisory Council to include business and industry representatives.	2024-2026	Federal Projects Director/Family Resource Center Coordinator	None	N/A	We have YMCA director, Mike Hollowell on the FRC Advisory Council. We recently added Tracie Valentine, GCS Coordinated School Health Supervisor, who is a liaison with Greene Co. Health Dept. . We will work in partnership when updating GCS Health and Safety Plan. We have added Greeneville Church of Christ in the fall of 2023.
Each school will work to better reach non-English speaking families by making translation services available through in-person, call-in, written communication or virtual platforms. GCS will attempt to locate and secure translation services through community organizations and volunteers to better serve our families.	2024-2029	Federal Projects Director/Principals/Chief Student Services Officer	Varies by amount of services required	Title 1, Parent Engagement and Special Education	Translation services are being offered and provided to families when needed. These services are provided via different means, i.e. in-person, zoom, phone. These services continue to be used. We have started translating key documents into Spanish.
GCS will continue to evaluate the mental health needs within our schools and address them appropriately. We want to maintain the available mental health services for our students and staff by securing funding for mental health professionals serving our system.	2024-2029	Assistant Director of Schools for Instruction/Chief Student Services Officer/Coordinated School Health Supervisor	Approximately \$50,000 per staffed position.	Resilient Schools Community (RSC) Grant Funds currently cover the three positions. The RSC grant ends on June 30, 2024.	GCS currently has 4 Mental Health Professionals working within our schools. Three are being paid for through the RSC Grant which expires in June 2024. There is funding set aside in our budget for 2 of those positions. One position is paid for through an ongoing grant that was awarded to Frontier Health. Funding for the fourth Mental Health Professional is needed to maintain the level of support that we currently have in the 2023-24 school year.
Conduct parent satisfaction survey via email on the six PTA standards to all parents.	Spring of each year 2024-2029	Federal Projects Director/Chief Student Services Officer	Minimal time costs to evaluate results	Existing funds for budgeted positions	Parent satisfaction survey conducted annually in March of each school-year via email to all Pre-K - 12 families. The previous target of 85% responses of at least 2 on a scale of 0-3 was achieved.
GCS will strive to support the needs of the students and families by funding a 2nd Social Worker position.	2024-2025	Assistant Director of Schools for Instruction/Chief Student Services Officer	Approximately \$80,000.	General Purpose budget	We currently employ 2 social workers. One of these positions is currently included in the GP Budget. The second position is being paid for out of the Resilient Schools Community Grant which ends in June 2024. The vast needs of our students and families with medical, vocational, mental health and residential difficulties supports this request to provide additional funding for the second position.

VIRTUAL SCHOOLS JOINT OPERATION AGREEMENT

This Virtual Schools Joint Operation Agreement ("Agreement") is entered into between the Greeneville City Schools Board of Education ("Greeneville") and the Bristol Tennessee City Schools Board of Education ("Bristol").

WHEREAS, pursuant to Tenn. Code Ann. § 49-2-1101, Greeneville and Bristol are authorized and empowered to establish, maintain, and operate a public schools jointly by entering into contracts for that purpose;

WHEREAS, pursuant to Tenn. Code Ann. § 49-16-202 of the Virtual Public Schools Act, Greeneville and Bristol may provide alternative choices to offer additional educational resources in an effort to improve academic achievement;

WHEREAS, Bristol has operated since 2012 and will continue to operate a virtual school called Tennessee Online Public School ("TOPS");

WHEREAS, pursuant to Tenn. Code Ann. § 49-16-204, Greeneville (K-5) and Bristol (6-12) will establish and operate virtual schools, with both schools utilizing the TOPS name/brand;

THEREFORE, in consideration of the following, Greeneville and Bristol hereby agree to:

- Funding.** Greeneville and Bristol will retain Basic Education Program ("BEP") funding related to any students enrolled in their respective school systems. TOPS students who reside in Greene County, Tennessee, will enroll with Greeneville, and TOPS students who reside in Sullivan County, Tennessee, will enroll with Bristol. TOPS students who reside anywhere outside of those two counties will enroll with: Greeneville if K-5; Bristol if 6-12.¹ Assuming balanced enrollment between Greeneville and Bristol students in both TOPS schools, Bristol students may attend Greeneville's K-5 program and Greeneville students may attend Bristol's 6-12 program without the need of transferring funding between school systems. If funding should stand as unbalanced as of October 1st and as of March 1st each school year, however, then the school system with less total funding according to the Fee Schedule below shall transfer funding to the other school system to ensure balance:

Fee Schedule	
Full-Time Virtual Student: \$3,000 per yr.	Full-Time Virtual Student: \$1,500 per term.
Per Virtual Course Rate: \$500 per yr.	Per Virtual Course Rate: \$250 per term.

Example: As of October 1, 2023, Greeneville shows 32 students enrolled with TOPS full-time and 10 more part-time students who are taking a grand total of 20 TOPS courses. At the same time, Bristol shows 30 students enrolled with TOPS full-time and 12 more part-time students who are taking a grand total of 19 TOPS courses. Therefore, Greeneville would need to transfer \$3,250 in funds to Bristol to ensure balance for the fall semester of 2023.

¹ If a TOPS student enrolls with Greeneville at any point during his/her K-5 years, however, then that student shall remain enrolled with Greeneville as he/she transitions into grades 6-12 with TOPS.

2. **Employees.** Unless otherwise agreed upon between the parties in writing, by default educators and others assigned to the K-5 program shall remain Greeneville employees, while by default educators and others assigned to the 6-12 program shall remain Bristol employees. Adjunct employees will be paid on a contract basis between the two school systems, utilizing guidelines established by the paying/contracting system. The school system responsible for any TOPS employee's wages, benefits, deductions, etc. shall also remain the school system whose handbook, procedures, contracts, pay scale, and board policies apply to that respective employee. Nothing within this Agreement is meant to or should in any way create a joint employer relationship between Greeneville and Bristol.
3. **Students.** Students, no matter their respective school systems, enrolled in a TOPS course will remain students registered in that course's Electronic Information System ("EIS"). The TOPS school offering that course shall also remain responsible for providing students enrolled in the course with any and all necessary materials for participation, including, but not limited to, access to an online learning management system. Greeneville and Bristol, per the "Joint TOPS Guidelines" will work together to establish and enforce a TOPS student handbook, TOPS discipline procedures, a TOPS code of conduct, etc. When student issues, such as discipline, truancy, special education, etc., require the participation of employees from both school systems, Greeneville and Bristol will ensure such cooperation takes place. For purposes of special education related obligations, the local education agency ("LEA") shall remain the school system in which the student was enrolled, even if providing services and accommodations under a related Individualized Education Plan ("IEP") requires the cooperation of employees from Greeneville and Bristol. For purposes of athletics, a TOPS student may participate in any sport at the student's zoned public school; however, Greeneville and Bristol may modify the "Joint TOPS Guidelines" at any point to remain in compliance with current Tennessee Secondary School Athletic Association ("TSSAA") and Tennessee Middle School Athletic Association ("TMSAA") by-laws, guidelines, and/or procedures.

Example: A Greene County residing virtual student enrolls with Greeneville and begins taking courses in Bristol's 6-12 TOPS program. A Bristol employee/teacher obtains evidence that the student cheated on an exam, and reports that evidence to a TOPS administrator for disciplinary action/proceedings under the "Joint TOPS Guidelines."

4. **Procedures.** Greeneville and Bristol administrators shall collaboratively work to draft and update a set of "Joint TOPS Guidelines" to help with the operation of TOPS schools/programs, the updated terms of which shall remain incorporated herein by reference. If any such portion(s) of those "Joint TOPS Guidelines" contradicts a term(s) contained within this actual Agreement, then the term(s) contained within this actual Agreement shall control. However, any necessary topic/procedure not addressed within the Agreement may be addressed within the "Joint TOPS Guidelines."
5. **Laws.** Greeneville and Bristol hereby agree to comply with any and all applicable federal and state laws when operating their TOPS schools. Furthermore, the laws of the State of Tennessee shall govern the terms and application of this Agreement.
6. **Disputes.** Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall first be submitted to mediation. After written notice of a possible controversy,

claim, and/or breach is provided by one party to another, Greeneville and Bristol's directors of school must mutually agree upon a mediator and a mediation location to ensure that a mediation occurs within 45 days of the original written notice. If mediation should prove unsuccessful, any remaining controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by a single arbitrator may be entered in any Tennessee court having jurisdiction thereof.

7. **Termination.** On or before the 1st day of April each year, Greeneville or Bristol must provide written notice of termination to the other school system in relation to the next school year. If such written notice of termination is not provided by the foregoing deadline, however, then both school systems remain bound by this Agreement for at least the next school year.

Example: On November 13, 2023, Bristol provides written notice of termination to Greeneville in relation to the 2024-2025 school year. This Agreement shall then terminate effective June 30, 2024.

8. **No Discrimination:** Greeneville and Bristol agree to comply with any and all applicable equal protection and civil rights laws, including, but not limited to, Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, and any other applicable state or federal civil rights and/or special education laws. Each party assures that it will not discriminate against any individual including, but not limited to, employees or applicants for employment and/or students because of race, religion, creed, sex, age, disability, veteran status, or national origin.
9. **Term.** This Agreement shall remain in full force and effect from July 1, 2021 until June 30, 2025. Unless the Agreement is otherwise terminated under Section No. 7, or unless one party provides the other party with a written notice of non-renewal at least 60 days before an expiration date, then this Agreement shall continue to automatically renew every four years beyond June 30, 2025.
10. **Confidentiality.** Greeneville and Bristol expect to create, receive and/or maintain records that are subject to the Family Educational Rights and Privacy Act ("FERPA"), and similar state and federal privacy laws, in relation to each other's students, and both school systems shall work to protect and maintain confidentiality in relation to such records.
11. **No Indemnity.** Neither Greeneville nor Bristol shall possess any obligation to indemnify one another in connection with any matter related to or arising out of this Agreement and/or a TOPS school.
12. **Amendments.** Unless otherwise specified herein, this Agreement contains the entire agreement amongst the parties with respect to the subject matter hereunder, and no waiver, alteration, or modification of any of the provisions and terms hereof shall be binding unless it is in writing and signed by both Greeneville and Bristol's directors of schools.

13. **Counterparts:** More than one (1) copy of this Agreement may be executed, and all parties agree and acknowledge that each executed copy shall be a duplicate original.

WHEREAS, by executing hereunder, Greeneville and Bristol acknowledge that their respective boards of education considered and voted to approve this Agreement during properly noticed public meetings, and that their directors of schools have permission to sign and bind both school systems below.

Greeneville




Steve Starnes, Director of Schools

6/25/2021

Date of Signing

Bristol



Annette Tudor, Director of Schools

7/20/2021

Date of Signing

Directors Update to the Board

Tuesday, March 26, 2024

1. Congratulations to our School Nutrition Team and the Custodial Team on their outstanding results and thank you for an outstanding job.
2. Congratulations to our Building Level Teachers of the Year, our Principal of the Year, and our Supervisor of the Year. Thank you for the exceptional work you do on behalf of students.
3. Congratulations to the students who scored 30+ on the ACT test. A 30 on the ACT places you in the top seven percent of all test takers. Take pride in your accomplishment. We celebrate and applaud these extraordinary results.
4. Congratulations to Beverly Miller on being recognized by District Administration magazine as a Leader of Distinction. Additionally, Greeneville City Schools was recognized during the banquet as one of three finalists for Districts of Distinction in Technology. Please join me in recognizing and celebrating Beverly and our outstanding IT Team (including our school level tech leaders) on receiving this national recognition.
5. Congratulations to Highland Elementary School on being recognized as a TN State School of Character by Character.org. Character.org certifies schools and districts each year at the state level that have developed and implemented an intentional, proactive, and comprehensive approach that embeds character into all aspects of school life.
6. The annual STEM Alliance was held Friday, March 22nd at Hal Henard Gym. Students in grades 4, 5, and 6 were able to rotate through twenty-one unique learning stations and were guided by GHS student leaders. Sessions were led by Greeneville High School Teaching our Youth Science students, GTC health science, electricity, and aviation students, Hal Henard teachers with virtual sand table, local industries including Crenlo Cabs and John Deere, local community and support organizations such as Greeneville Energy Authority, Greeneville Police Department, Keep Greene Beautiful, Andrew Johnson National Park, Andrew Johnson Amateur Radio, and Clyde Austin 4-H center, other regional presenters were Walters State, TVA, TDOT, TCAT Elizabethton, Hand on Museum, Nuclear Fuels, and Roan Mountain. I want to thank Dr. Suzanne Bryant, the STEM Alliance Team, the maintenance and custodial teams, the GCS foundation, Kristen Rollins and the GCS transportation team, and the GHS student leaders and presenters. Also, a special thanks to Megan Wilson for her outstanding organizational and logistical skills.

7. Congratulations to the two teams from GHS who competed in the Civics Bowl held at the James H. Quillen Courthouse recently. The Greeneville High School Scholars Bowl team took first place in the exacting quiz bowl competition, the first-ever such event held in Greeneville. In addition to the scholar's team, Greeneville High School also fielded a second team comprised of Junior ROTC students who finished third.
https://www.greenevillesun.com/news/local_news/greeneville-high-school-team-top-finisher-in-civics-bowl/article_8e24434e-dbf1-11ee-8b1d-93a8715bb4ed.html
8. Congratulations to the Lady Greene Devils Basketball team on their sectional victory and qualification for the TSSAA 3A State Girls Basketball Championship for the third straight season. The Lady Greene Devils finished as one of the top eight teams in the state.
9. On April 8, 2024, Tennessee will experience a partial solar eclipse. According to [nasa.gov](https://www.nasa.gov), we will experience an approximately 87% solar eclipse beginning at 2:33 p.m. The greatest eclipse coverage will be during the time of school dismissal. Out of an abundance of caution and to give families an opportunity to experience this event together, we will dismiss school early on this date. GHS and GMS will dismiss at 11:30 a.m. and elementary schools will dismiss at 11:45 a.m. Lunch will be served before dismissal. All students and staff will receive eclipse glasses to safely view the eclipse and we will share eclipse resources for families. The Boys and Girls Club and the YMCA have confirmed that they will be open on this date.
10. We have been working very closely with the Greene County Partnership and the Town of Greeneville Parks and Recreation department, led by Beverly Miller, to prepare for the National Association of Intercollegiate Athletics (NAIA) Sand Volleyball Championships to be held at the new Parks and Recreation courts April 24-26. This will be an exciting event for our community.
11. The third of four Woolpert Facility Master Planning Steering Committee meetings will be held tomorrow afternoon from 4-6 pm in the cafeteria at Tusculum View Elementary. Also, please mark your calendars for the Community Meeting to be held on April 30, 2024, at GMS beginning at 6 pm.

Respectfully submitted by Steve Starnes