

****Public Hearing from 5:00 pm to 6:00 pm concerning the County's proposed 2020-2021 Budget****
PLEASE SEE NOTE BELOW ON BUDGET HEARING

AGENDA
GREENE COUNTY LEGISLATIVE BODY
6:00 p.m. Monday, June 15, 2020

The Greene County Commission will meet at the Greene County Courthouse on Monday, June 15, 2020 beginning at 6:00 p.m. in the Criminal Courtroom (Top Floor) in the Courthouse. The meeting will be available for a limited number of in-person attendees (50 or less total) with a live Facebook feed broadcast through WGRV and also via ZOOM virtual meeting application for those that cannot attend.

- Voting will be conducted by individual voice vote. When called on to vote, the clerk will call each Commissioner by name in alphabetical order, and each Commissioner will then vote.

Call to Order

- *Invocation - Commissioner Kaleb Powell
- *Pledge to Flag - Commissioner Gary Shelton
- *Roll Call

Public Hearing:

BUDGET HEARING

- Any member of the public wishing to comment on the budget during the public hearing will have two options. Option one will be limited in person appearance in the courtroom on a first come, first served basis, as the courtroom will be limited to 50 or less total attendees (office holders/department heads/Commissioners/public). Option two will be for any member of the public to remote in via our ZOOM link to address the budget by calling 798-1760 or 798-1761 between 4:30 and 5:00 pm on Monday, June 15th to get in line and to receive the link.

OTHER AGENDA ITEMS HEARING

- Any constituent with a question/issue where they need to address the full commission on other agenda items should submit that question/issue to you (their Commissioner); and each Commissioner will be given an opportunity to have that question/issue addressed by the appropriate resource

Approval of Prior Minutes

Reports

- Audit Committee Report
- Veteran's Office Report
- Financial Report from Board of Education
- Reports from Solid Waste Dept.
- Committee Minutes

Election of Notaries

Old Business

Resolutions

- A resolution of the Greene County Legislative Body fixing the tax levy in Greene County, Tennessee for the year beginning July 1, 2020 (RESOLUTION TO FOLLOW)
- A resolution making appropriations for the various funds, departments, institutions, offices and agencies of Greene County, Tennessee, for the fiscal year beginning July 1, 2020 and ending June 30, 2021 (RESOLUTION TO FOLLOW)
- A resolution making appropriations to nonprofit organizations of Greene County, Tennessee for the fiscal year beginning July 1, 2020 and ending June 30, 2021 (RESOLUTION TO FOLLOW)
- A resolution to amend the Greene County Schools budget for year end changes in revenues and expenditures for Fiscal Year 2019-2020 (The General Purpose School Fund)
- A resolution to amend the Greene County Schools budget for year end changes in revenues and expenditures for Fiscal Year 2019-2020 (the Education Capital Projects Fund)

- F. A resolution of the Greene County Legislative Body appropriating funds for the Enhanced Ambulance Medicaid Reimbursement Project for the Emergency Medical Services Department for the FYE June 30, 2020
- G. A resolution of the Greene County Legislative Body to appropriate funds to the Sheriff's Department in the amount of \$1,580 for funds received from various sources for the FYE June 30, 2020
- H. A resolution to budget from Unassigned Fund Balance of the General Fund in the amount of \$5000 due to the increase in costs related to alcohol and drug program treatment fines
- I. A resolution of the Greene County Legislative Body to appropriate funds to Solid Waste - Fund #116 in the amount of \$2,750 for preparation of operating the Greenville/Greene County Transfer Station for FYE June 30, 2020

Other Business

- Fiscal Strength and Efficient Government Fiscal Confirmation Letter, ThreeStar Program requirement
- Appointment of Commissioners Bill Dabbs, Lyle Parton and Josh Kesterson to the Kinser Park Oversight Committee

Adjournment

Closing Prayer - Commissioner Tim White

**** Deadline for submission of resolutions for the next Commission meeting
will be July 9th at 12:00 pm ****

****THE NEXT COUNTY COMMISSION MEETING WILL BE MONDAY, JULY 20, 2020****

REGULAR COUNTY COMMITTEE MEETINGS

DUE TO COVID-19 PANDEMIC CALENDAR IS SUBJECT TO CHANGE

JUNE 2020	**BOARD OF EQUALIZATION MEETINGS FIRST TWO WEEKS IN ANNEX CONFERENCE ROOM**		
MONDAY, JUNE 1	3:30 P.M.	EDUCATION COMMITTEE	CENTRAL OFFICE
WEDNESDAY, JUNE 3	1:00 P.M.	BUDGET & FINANCE	ANNEX - DOWNSTAIRS
TUESDAY, JUNE 9	1:00 P.M.	PLANNING	ANNEX - DOWNSTAIRS
TUESDAY, JUNE 9	3:30 P.M.	911 BOARD	ANNEX - DOWNSTAIRS
MONDAY, JUNE 15	6:00 P.M.	COUNTY COMMISSION	ANNEX VIA ZOOM
TUESDAY, JUNE 16	8:30 A.M.	RANGE COMMITTEE	RANGE
THURSDAY, JUNE 18	3:30 P.M.	RECORDS COMMITTEE	ANNEX
TUESDAY, JUNE 23	8:30 A.M.	ZONING APPEALS (IF NEEDED)	ANNEX
WEDNESDAY, JUNE 24	8:30 A.M.	INSURANCE	ANNEX
MONDAY, JUNE 29	3:30 P.M.	EDUCATION COMMITTEE	CENTRAL OFFICE
JULY 2020			
WEDNESDAY, JULY 1	1:00 P.M.	BUDGET & FINANCE	ANNEX
FRIDAY, JULY 3		ALL OFFICES CLOSED	COURTHOUSE & ANNEX
SATURDAY, JULY 4	HOLIDAY	CLERK'S OFFICE CLOSED	ANNEX
WEDNESDAY, JULY 8	2:00 P.M.	DEBRIS ORDINANCE COMMITTEE	ANNEX
THURSDAY, JULY 8	3:00 P.M.	EMS BOARD	ANNEX
TUESDAY, JULY 14	1:00 P.M.	PLANNING	ANNEX
TUESDAY, JULY 14	3:30 P.M.	911 BOARD	ANNEX
WEDNESDAY, JULY 15	3:00 P.M.	ANIMAL CONTROL	ANNEX
MONDAY, JULY 20	6:00 P.M.	COUNTY COMMISSION	COURTHOUSE
TUESDAY, JULY 21	3:00 P.M.	INVESTMENT COMMITTEE	ANNEX
WEDNESDAY, JULY 22	8:30 A.M.	INSURANCE COMMITTEE	ANNEX
TUESDAY, JULY 28	8:30 A.M.	ZONING APPEALS (IF NEEDED)	ANNEX

****THIS CALENDAR IS SUBJECT TO CHANGE****

STATE OF TENNESSEE
COUNTY OF GREENE

GREENE COUNTY LEGISLATIVE BODY
MONDAY, MAY 18, 2020
6:00 P.M.

The Greene County Legislative Body met via Zoom virtual meeting application and from the Greene County Courthouse Annex Conference Room on Monday, May 18, 2020 beginning at 6:00 p.m. The meeting was hosted by a limited number of in-person attendees in the conference room with a live Facebook feed broadcast through WGRV.

Mayor Morrison called the meeting to order to transact business that has lawfully come before the Honorable Body. Commissioner Paul Burkey gave the Invocation. Commissioner Lyle Parton led the Pledge to the Flag.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated they were present. Greene County Clerk Lori Bryant recorded and checked off each Commissioner present and those who were absent. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, and Tucker were present. Commissioners Patterson, Waddle, and White were absent. There were 18 Commissioners present and 3 absent.

Commissioner Tucker stated that Commissioner Waddle is trying to get connection to the Zoom virtual Commission Meeting and Commissioner White's internet is down.

PUBLIC HEARING

Mayor Morrison announced that any constituent with a question or issue where they need to address the full commission should submit that question or issue to their Commissioner and each Commissioner will be given an opportunity to have that question or issue addressed by the appropriate resource.

PROCLAMATION

Mayor Morrison stated that the “National Day of Prayer” and “EMS Week” were the two Proclamations for the month of May 2020.

APPROVAL OF PRIOR MINUTES

A motion was made by Commissioner Clemmer and seconded by Commissioner Commissioner Bowers to approve the prior minutes.

Voting was conducted by individual voice vote. Mayor Morrison called the Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, and Tucker voted yes. Commissioner Patterson, Waddle, and White were absent. There were 18 – yes; 0 – nay; and 3 – absent. Mayor Morrison stated that the prior minutes were approved.

REPORTS FROM FINANCIAL REPORT FROM BOARD OF EDUCATION
REPORTS FROM SOLID WASTE DEPARTMENT
COMMITTEE MINUTES

A motion was made by Commissioner Quillen and seconded by Commissioner Dabbs to approve the Reports from Financial Report from Board of Education, Reports from Solid Waste Department, and Committee Minutes.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, and Tucker were present. Commissioner Patterson, Waddle, and White were absent. There were 18 – aye; 0 – nay; and 3 – absent. The motion to approve the Reports from Financial Reports from Board of Education, Reports from Solid Waste Department, and Committee Minutes were approved.

ELECTION OF NOTARIES

Mayor Morrison asked for County Clerk Lori Bryant to read the list names requesting to be notaries to the Commission. A motion was made by Commissioner Clemmer and seconded by Commissioner Lawing to approve the notary list.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The Commissioners voted in favor of the motion to approve the notaries.

RESOLUTION A: A RESOLUTION TO AMEND THE GREENE COUNTY
SCHOOLS BUDGET FOR MID-YEAR CHANGES IN REVENUES AND
EXPENDITURES FOR FISCAL YEAR 2019-2020
(THE GENERAL PURPOSE SCHOOL FUND)

A motion was made by Commissioner Clemmer and seconded by Commissioner Quillen to approve a Resolution to amend the Greene County Schools Budget for mid-year changes in revenues and expenditures for fiscal year 2019-2020 (The General Purpose School Fund).

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. There were 19 – aye; 0 – nay; and 2 – absent. The motion to approve the Resolution passed.

RESOLUTION B: A RESOLUTION TO TRANSFER \$5000 IN RESTRICTED FUNDS COMMITTED FOR SOCIAL, CULTURAL, AND RECREATIONAL SERVICES TO KINSER PARK FOR THE REMOVAL OF TREES FOR FYE JUNE 30, 2020

A motion was made by Commissioner Quillen and seconded by Commissioner Parton to approve a Resolution to transfer \$5000 in restricted funds committed for social, cultural, and recreational services to Kinser Park for the removal of trees for FYE June 30, 2020.

Commissioner Parton asked why wasn't an oversight committee for checking on Kinser Park. County Attorney Roger Woolsey suggested to create a three-person committee of Commissioners to oversee operations at the park. The park is operated by a private party by lease agreement with the county.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order and each Commissioner stated their name and stated their vote. Greene County Clerk's Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to approve the Resolution passed.

A motion was made by Commissioner Tucker and seconded by Commissioner Kesterson to appoint a three-person committee to oversee operations at Kinser Park.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order and each Commissioner stated their name and stated their vote. Greene County Clerk's Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey,

Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to appoint a three-person committee to oversee operations at Kinser Park was approved. Mayor Morrison said the appointments to the committee would be considered at the commission meeting in June.

RESOLUTION C: A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE
BODY TO APPROPRIATE FUNDS TO THE SHERIFF'S DEPARTMENT IN THE
AMOUNT OF \$49,140 FOR FUNDS RECEIVED FROM VARIOUS SOURCES
FOR THE FYE JUNE 30, 2020.

A motion was made by Commissioner Clemmer and seconded by Commissioner Dabbs to approve a Resolution of the Greene County Legislative Body to appropriate funds to the Sheriff's Department in the amount of \$49,140 for funds received from various sources for the FYE June 30, 2020.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 21 – aye; 0 – nay; and 3 – absent. The motion to approve the Resolution passed.

RESOLUTION D: A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY
TO APPROPRIATE FUNDS TO THE SOLID WASTE FUND #116 FROM
THE UNDESIGNED FUND BALANCE IN THE AMOUNT OF \$502,123 FOR
CAPITAL ITEMS FOR FYE JUNE 30, 2020

A motion was made by Commissioner Quillen and seconded by Commissioner Dabbs to approve a Resolution of the Greene County Legislative Body to appropriate funds to the Solid Waste Fund #116 from the undersigned fund balance in the amount of \$502,123 for capital items for FYE June 30, 2020.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk's Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to approve the Resolution passed.

RESOLUTION E: A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE
BODY TO AUTHORIZE THE GREENE COUNTY MAYOR TO APPLY FOR THE
TENNESSEE'S LOCAL GOVERNMENT SUPPORT GRANT WITH A DEADLINE
OF APRIL 30, 2021

A motion was made by Commissioner Dabbs and seconded by Commissioner Bowers to approve a Resolution of the Greene County Legislative Body to authorize the Greene County Mayor to apply for the Tennessee's Local Government Support Grant with a deadline of April 30, 2021.

Mayor Morrison said a new crew is not going to be added, but that the new facility would be added, but that the new facility would be manned by a crew or crews that are now located at the current Takoma substation. There are four crews housed at that substation, and the grant would allow the development of the substation to provide better service to the eastern side of Greeneville.

Commissioner Peters asked if there would be any repercussions from the state if one of the projects turns out to be much more expensive than the estimate and the county decided not to pursue the improvements since there may be less tax revenues available. Mayor Morrison stated that the state is encouraging local governments to apply for the grants and spend the money. Budget Director Danny Lowery said that any local funds that would be used for any of the projects outside of the grant would come from the county's designated capital projects budget.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey,

Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patterson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to approve the Resolution passed.

RESOLUTION F: A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE
BODY APPROVING AN ECONOMIC IMPACT PLAN FOR THE GATEWAY
DEVELOPMENT AREA

A motion was made by Commissioner Quillen and seconded by Commissioner Bowers to approve a Resolution of the Greene County Legislative Body approving an Economic Impact Plan for the Gateway Development Area.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioners Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to approve the Resolution passed.

OTHER BUSINESS

Mayor Morrison announced that Bill Moss had asked to be replaced on the Audit Committee due to his declining health and the recent passing of his wife.

Mayor Morrison submitted Mickey Ellis, CPA to replace Bill Moss on the Greene Audit Committee.

A motion was made by Commissioner Bowers and seconded by Commissioner Waddle to appoint Mickey Ellis, CPA to the Greene County Audit Committee.

Voting was conducted by individual voice vote. Mayor Morrison called each Commissioner by name in alphabetical order, and each Commissioner stated their name and stated their vote. Greene County Clerk Lori Bryant recorded and checked off each Commissioner as they voted. Commissioner Arrowood, Bible, Bowers, Bryant, Burkey, Carpenter, Clemmer, Cobble, Crawford, Dabbs, Kesterson, Lawing, Parton, Peters, Powell, Quillen, Shelton, Tucker, and Waddle voted yes. Commissioners Patteson and White were absent. The vote was 19 – aye; 0 – nay; and 2 – absent. The motion to appoint Mickey Ellis, CPA to the Greene Audit Committee passed.

ADJOURNMENT

A motion was made by Commissioner Bowers and seconded by Commissioner Quillen to adjourn the meeting.

Commissioner Dale Tucker gave the Closing Prayer.

GREENE COUNTY, TENNESSEE GOVERNMENT

AUDIT COMMITTEE

Acting Chairman: J. Thomas Love
Vice-Chairman: Vacant
Secretary: Vacant
Committee Member: Tonya Easley
Committee Member: Mickey Ellis

In accordance with the resolution adopted by the Greene County Commission, which established and created the duties and responsibilities of the Audit Committee, the following report provides an explanation of how the Audit Committee discharged its calendar year 2020 duties:

REPORT OF THE AUDIT COMMITTEE

The Greene County Government Audit Committee is responsible for reporting annually to the Greene County Commission on how the committee discharged its duties with respect to the following matters:

1. *The audit committee should carefully review all audit findings included in the annual financial report for Greene County, Tennessee and have consultation with the external auditors regarding any irregularities and deficiencies disclosed in the annual audit. The committee should satisfy itself that appropriate and timely corrective action has been taken by County management to remedy any identified weaknesses. The committee should determine what corrective action, if necessary, should be recommended to the County Commission. The audit committee, the Greene County Mayor and Director of Accounts and Budgets, and the external auditors from the Tennessee Comptroller of the Treasury-Division of Local Government Audit were scheduled to meet in the conference room of the Greene County Courthouse Annex on May 19, 2020, to review the annual financial report of Greene County, Tennessee, as of and for the year ended June 30, 2019. However, on May 12, 2020, the Greene County Mayor's office notified all audit committee members and participants of the need to cancel the meeting due to ongoing COVID-19 restrictions. In response, and after conferring with the county mayor, the audit committee agreed to proceed to review all audit findings, auditor recommendations, and management responses included in the June 30, 2019 annual financial report and prepare the committee report for submission to the Greene County Commission.*

The auditor's report together with the audit opinion on the financial statements of Greene County as of and for the year ended June 30, 2019 is unmodified, indicating a fair presentation in all material respects in accordance with accounting principles generally accepted in the United States of America. The audit report of Greene County disclosed one finding along with the external auditor's recommendation. Greene County management concurred with this finding and recommendation and provided written corrective action plans which are presented on pages 231-232 of the annual financial report.

Finding 2019-001, regarded as an instance of noncompliance under Government Auditing Standards, revealed the offices of County Mayor, Road Superintendent, and Director of Account and Budgets had deficiencies in budget operations. This deficiency is the result of certain expenditures exceeding the limits authorized by the county commission which resulted in unauthorized expenditures. Specifically, employee salaries exceeded appropriations in 31 of 168 salary line-items of the General, Solid Waste, and Highway/Public Works funds by amounts up to \$3,382.00.

After reviewing the corrective action plans relative to the audit finding, the audit committee is satisfied that appropriate and timely corrective measures have been taken by management to remedy the occurrence of noncompliance referred to above. Government Auditing Standards require the external auditors to report the current-year status of prior-year uncorrected audit findings. The Summary Schedule of Prior-Year Findings on page 226 of the annual financial report indicates the current status of Finding Numbers 2018-001, 2018-002, and 2018-003 as corrected.

2. *The audit committee should consider the effectiveness of the internal control system (including information technology security and control); the effectiveness of the system for monitoring compliance with laws and regulations; and review of the process for communicating the County's ethics policies to County personnel and monitoring compliance therewith.* The external auditor takes into consideration the County's existing internal control procedures over financial reporting for purposes of planning and performing the audit in order to express an opinion on the County's financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. This limited consideration of internal control is not designed to identify all deficiencies that might be considered a material weakness or a significant deficiency in internal control. As such, material weaknesses or significant deficiencies in internal control may exist which have not been identified. 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The audit report did not identify any deficiencies in internal control over financial reporting considered to be material weaknesses or significant deficiencies.

The external auditor performs tests of Greene County's compliance with certain provisions of laws, regulations, contracts, and grant agreements as part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement. However, the external auditor does not express any audit opinion regarding the County's compliance with those provisions. Noncompliance with any of those provisions could have a direct and material effect on the County's financial statements. The audit report disclosed Finding 2019-001 as an instance of noncompliance that is required to be reported under Government Auditing Standards.

Management of Greene County is responsible for ensuring compliance and for establishing and maintaining effective internal control over compliance with federal statutes and regulations associated with participation in federal government aid programs which support Greene County schools. The external auditors determine and perform auditing procedures designed to: (1) permit the expression of an audit opinion on the County's compliance with each program's compliance requirements after obtaining reasonable assurance about whether any instance of noncompliance occurred with these compliance requirements that could have a direct and material effect on a federal program, and (2) test and report on, but not to express an opinion on, the effectiveness of the County's existing internal control over compliance with the compliance requirements of each federal program. The audit opinion expressed regarding compliance of these federal government programs states Greene County, for the year ended June 30, 2019, complied in all material respects with the types of compliance requirements that could have a direct and material effect on each of its federal programs. Even though the auditor's consideration of internal control over compliance was not designed to identify all deficiencies in internal control over compliance that might be considered material weaknesses or significant deficiencies, the auditor's report did not identify any deficiencies that were considered to be material weaknesses in internal control over compliance of any federal program.

The Greene County Government Ethics Committee formulated and prepared the Revised Ethics Policy for Greene County which was adopted by resolution of the Greene County Commission on January 19, 2016. The County Clerk was directed to mail a copy of the resolution and the revised policy to each County office and to all boards, committees, and authorities appointed or created by the County and to post a copy of the Revised Ethics Policy on each public bulletin board in the County courthouse.

3. *The audit committee should establish a process for handling employees, taxpayers, or other citizens confidential reporting of suspected illegal, improper, wasteful, or fraudulent activity under provisions of TCA, Section 9-3-406.* The committee emphasizes the availability of the toll-free fraud hotline (800-232-5454) of the Tennessee Comptroller of the Treasury where the public can report suspected fraud, waste, and abuse of Greene County funds and property. There is also a quick link to the Comptroller's website from the home page of the Greene County, Tennessee official website. In addition, the committee recommends management of the need to publish a public notice at least annually in a local newspaper of general circulation to make citizens aware of how to report suspected waste, fraud, or abuse of Greene County funds and property.
4. *Replacement of committee member.* Prior to the scheduled audit committee meeting of May 19, 2020, William H. Moss, due to health-related concerns, requested Mayor Morrison replace him as a member of the audit committee. The Greene County Commission, during its regularly scheduled meeting of May 18, 2020, approved the appointment of Mr. Mickey Ellis, a local certified public accountant, to replace Mr. Moss as a member of the audit committee.

The Report of the Audit Committee has been reviewed and adopted with unanimous consent from all Audit Committee members.

Respectively submitted,

A handwritten signature in cursive script that reads "J. Thomas Love". The signature is written in black ink and is positioned below the text "Respectively submitted,".

J. Thomas Love, Acting Committee Chairman

May 21, 2020



**STATE OF TENNESSEE
GREENE COUNTY VETERANS SERVICE OFFICE
101 LONGVIEW DRIVE
GREENEVILLE, TN 37745
423-798-1707**

June 1, 2020

Monthly report for May 1, 2020 through May 31, 2020

- **Postal mail claims: 40**
- **Electronic claims submitted: 32**
- **Telephone calls: 500**
- **Faxed claims: 250**
- **Social Media questions: 100**
- **East regional spring webinar was on May 14, 2020. Required training for TDVS accreditation to file claims.**
- **Emails: 30**

***Due to COVID-19 and being closed to the public this report has no in-person visits for May 2020.**

**Sonja Forbes
VSO Director**

**Greene County Schools
Financial Report
April 30, 2020**

Template Name: LGC Defined
 Balance Sheet
 Created by: (Landscape)

Greene County Board of Education
 Balance Sheet (Landscape)
 April 2020

User: Diane Cokes
 Date/Time: 5/5/2020 12:29 PM
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Fund : 141	General Purpose School	Account Number	Account Description	Balance
				Assets
141-11130-	-	-	Cash In Bank	5,100.00
141-11140-	-	-	Cash With Trustee	14,593,611.65
141-11410-	-	-	Accounts Receivable	0.00
141-11430-	-	-	Due From Other Governments	540,633.72
141-11500-	-	-	Property Taxes Receivable	7,984,673.00
141-11510-	-	-	Allowance For Uncollectable Property Tax	(201,453.00)
141-14100-	-	-	Estimated Revenues	54,011,953.00
141-14200-	-	-	Unliquidated Encumbrances (Control)	938,363.75
141-14500-	-	-	Expenditures - Current Year (Control)	37,943,870.25
Total Assets				115,816,752.37
Total Assets and Deferred Outflows of Resources				115,816,752.37
				Liabilities
141-21100-	-	-	Accounts Payable	0.00
141-21310-	-	-	Income Tax Withheld And Unpaid	0.00
141-21320-	-	-	Social Security Tax	(6.20)
141-21325-	-	-	Employee Medicare Deduction	0.00
141-21330-	-	-	Retirement Contributions	(360,471.73)
141-21331-	-	-	401k Great West	(247.63)
141-21332-	-	-	Retirement Hybrid Stabli	(7,770.23)
141-21340-	-	-	Transamerica	0.00
141-21341-	-	-	Gr Co Teacher Ins	(6,742.45)
141-21342-	-	-	Usable Life	(320.38)
141-21343-	-	-	American Fidelity Ins	0.00
141-21344-	-	-	National Teachers Ins	0.00
141-21345-	-	-	Select Data - Flex Spending	0.00
141-21346-	-	-	Usable Accident	0.00
141-21348-	-	-	Conseco Health Ins	0.00
141-21349-	-	-	United Way	0.00
141-21350-	-	-	Comp Benefits	0.00
141-21351-	-	-	Combenefits Dental	37.27
141-21352-	-	-	Horace Mann Life Ins	0.00
141-21353-	-	-	Usable Cancer	0.00
141-21355-	-	-	Tennessee Farmers Life	0.00
141-21357-	-	-	Modern Woodmen	0.00

Fund : 141		General Purpose School		Balance
Account Number		Account Description		
141-21358-	-	Select Data - Daycare		0.00
141-21360-	-	Garnishments And Levies		0.00
141-21361-	-	Usuable Vol Life		301.64
141-21362-	-	Usable U/104t		0.00
141-21364-	-	Usable Critical Illness		(301.64)
141-21365-	-	Health Savings Account		0.00
141-21366-	-	Trustmark		0.00
141-21370-	-	Usable Disability		33.98
141-21380-	-	Credit Union Deductions		0.00
141-21381-	-	Aflac		61.08
141-21384-	-	Valic Annuity		0.00
141-21385-	-	P.P.S.		0.00
141-21391-	-	Association Dues		1,628.80
141-21500-	-	Due To Other Funds		(250,000.00)
141-28100-	-	Appropriations (Control)		(54,011,953.00)
141-28500-	-	Revenues (Control)		(45,794,597.97)
141-28510-	-	Transfers From Other Funds (Control)		(29,860.00)
141-29940-	-	Deferred Current Property Taxes		(7,585,537.00)
141-29945-	-	Deferred Delinquent Property Taxes		(197,683.00)
141-29990-	-	Other Deferred/Unavailable Revenue		(540,633.72)
		Total Liabilities		(108,784,062.18)
141-34110-	-	Encumbrances - Current Year		(938,363.75)
141-34120-	-	Encumbrances - Prior Year		(171,289.31)
141-34560-	-	Restricted For Instruction - Career Ladder		(12,085.57)
141-34755-	-	Assigned For Education		0.00
141-34755-	-110	Assigned For Education - Bridges To Success		(52,231.29)
141-34755-	-RTB	Assigned For Education - Retirement Incentive		(609,174.95)
141-34770-	-ESP	Assigned For Operation Of Non-Inst Ser - Extended School Program		(157,956.04)
141-39000-	-	Unassigned		(4,891,589.28)
141-39000-	-142	Unassigned - Loan To 142		(200,000.00)
		Total Equities		(7,032,690.19)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bal		(115,816,752.37)
Fund Totals:	141	General Purpose School		0.00

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Greene County Board of Education
Statement of Expenditures Summary by Obj by Fund
April 2020

Fund :	141	General Purpose School	Budget		Month-to-Date	Year-to-Date	Outstanding	Unencumbered	% Of
Account Number	Account Description	Budget Amount	Amendments	Expenditures	Expenditures	Encumbrances	Balance	Budget Exp	
71100									
116	Teachers	(17,373,539.00)	7,265.00	1,440,796.18	11,701,123.00	0.00	(5,665,151.00)	67.38 %	
117	Career Ladder Program	(55,000.00)	0.00	4,383.18	35,065.44	0.00	(19,934.56)	63.76 %	
127	Career Ladder Extended Contracts	(65,145.00)	0.00	2,320.00	13,470.00	0.00	(51,675.00)	20.68 %	
163	Educational Assistants	(598,000.00)	(10,000.00)	58,119.85	517,217.76	0.00	(90,782.24)	85.07 %	
189	Other Salaries & Wages	(76,000.00)	0.00	5,455.66	59,552.58	0.00	(16,447.42)	78.36 %	
195	Certified Substitute Teachers	(85,000.00)	0.00	2,727.50	51,695.00	0.00	(33,305.00)	60.82 %	
198	Non-Certified Substitute Teachers	(140,000.00)	0.00	5,672.50	68,468.00	0.00	(71,532.00)	48.91 %	
201	Social Security	(1,128,269.00)	(790.00)	87,779.12	719,840.93	0.00	(409,218.07)	63.76 %	
204	State Retirement	(1,830,068.00)	0.00	144,863.00	1,198,665.23	0.00	(631,402.77)	65.50 %	
206	Life Insurance	(5,575.00)	0.00	459.51	4,674.93	0.00	(900.07)	86.09 %	
207	Medical Insurance	(3,108,000.00)	0.00	258,973.62	2,675,645.63	0.00	(432,354.37)	86.09 %	
208	Dental Insurance	(39,600.00)	0.00	1,302.00	12,218.39	0.00	(27,381.61)	30.85 %	
210	Unemployment Compensation	(26,000.00)	(1,586.00)	0.00	27,585.07	0.00	(1,000.00)	100.00 %	
212	Employer Medicare	(261,375.00)	(185.00)	20,664.63	169,747.68	0.00	(91,812.32)	69.94 %	
217	Retirement - Hybrid Stabilization	(70,000.00)	0.00	5,926.68	48,959.11	0.00	(21,040.89)	69.94 %	
336	Maintenance And Repair Services-Equipment	(20,000.00)	0.00	430.00	6,951.66	3,073.88	(12,460.00)	84.99 %	
399	Other Contracted Services	(78,000.00)	(5,000.00)	2,493.00	43,918.00	26,622.00	(31,590.18)	78.94 %	
429	Instructional Supplies	(150,000.00)	0.00	40.01	104,414.27	13,995.55	(4,250.00)	15.00 %	
430	Textbooks - Electronic	0.00	(5,000.00)	0.00	750.00	0.00	(82,207.10)	76.91 %	
449	Textbooks - Bound	(356,000.00)	0.00	0.00	100,162.90	173,630.00	(8,188.50)	90.35 %	
471	Software	(84,816.00)	0.00	0.00	76,627.50	0.00	(8,188.50)	90.35 %	
499	Other Supplies And Materials	(37,800.00)	0.00	0.00	37,162.00	0.00	(638.00)	95.11 %	
599	Other Charges	(98,000.00)	0.00	387.04	93,177.20	32.20	(4,790.60)	95.11 %	
722	Regular Instruction Equipment	(50,000.00)	(40,000.00)	0.00	10,830.82	11,211.43	(67,957.75)	24.49 %	
71200		(25,736,187.00)	(55,296.00)	2,042,793.48	17,777,923.10	228,565.06	(7,784,994.84)	69.82 %	
116	Teachers	(1,908,650.00)	(52,720.00)	164,236.59	1,326,733.99	0.00	(634,636.01)	67.64 %	
117	Career Ladder Program	(5,000.00)	1,000.00	366.66	2,933.28	0.00	(1,066.72)	73.33 %	
128	Homebound Teachers	(86,351.00)	22,500.00	5,305.47	53,054.70	0.00	(10,796.30)	83.09 %	
163	Educational Assistants	(200,676.00)	0.00	19,689.13	167,794.51	0.00	(32,881.49)	83.61 %	
171	Speech Pathologist	(361,883.00)	(2,400.00)	29,912.76	239,925.46	0.00	(124,357.54)	65.86 %	
195	Certified Substitute Teachers	(5,000.00)	0.00	275.00	2,970.00	0.00	(2,030.00)	59.40 %	
198	Non-Certified Substitute Teachers	(7,000.00)	0.00	535.00	6,197.50	0.00	(802.50)	88.54 %	

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
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Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
71200									
201	Social Security	(156,113.00)	0.00	(156,113.00)	12,547.49	101,917.29	0.00	(54,195.71)	65.28 %
204	State Retirement	(245,726.00)	(5,774.00)	(251,500.00)	19,629.51	160,282.08	0.00	(91,217.92)	63.73 %
206	Life Insurance	(807.00)	0.00	(807.00)	61.20	624.00	0.00	(183.00)	77.32 %
207	Medical Insurance	(415,000.00)	0.00	(415,000.00)	34,142.68	348,435.55	0.00	(66,564.45)	83.96 %
208	Dental Insurance	(5,500.00)	0.00	(5,500.00)	150.00	900.00	0.00	(4,600.00)	16.36 %
210	Unemployment Compensation	(2,250.00)	0.00	(2,250.00)	0.00	2,250.00	0.00	0.00	100.00 %
212	Employer Medicare	(36,212.00)	0.00	(36,212.00)	3,055.46	24,962.20	0.00	(11,249.80)	68.93 %
217	Retirement - Hybrid Stabilization	(8,000.00)	0.00	(8,000.00)	793.08	6,330.75	0.00	(1,669.25)	79.13 %
312	Contracts With Private Agencies	(4,050.00)	(2,294.00)	(6,344.00)	920.10	8,877.98	0.00	2,533.98	139.94 %
322	Evaluation And Testing	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
336	Maintenance And Repair Services-Equipment	(1,000.00)	0.00	(1,000.00)	0.00	483.25	0.00	(516.75)	48.33 %
399	Other Contracted Services	(7,000.00)	2,294.00	(4,706.00)	0.00	4,986.50	0.00	292.50	106.22 %
429	Instructional Supplies	(7,000.00)	0.00	(7,000.00)	502.13	4,888.99	2,092.25	(1,876.00)	99.73 %
499	Other Supplies And Materials	(4,000.00)	0.00	(4,000.00)	1,039.92	1,288.34	810.52	(1,901.14)	52.47 %
599	Other Charges	(1,500.00)	0.00	(1,500.00)	0.00	615.00	0.00	(885.00)	41.00 %
725	Special Education Equipment	(7,500.00)	0.00	(7,500.00)	0.00	548.00	0.00	(6,952.00)	7.31 %
Total 71200		(3,477,218.00)	(37,394.00)	(3,514,612.00)	293,162.18	2,467,011.37	2,902.77	(1,044,697.86)	70.28 %
71300									
116	Teachers	(977,735.00)	0.00	(977,735.00)	81,927.88	719,050.18	0.00	(258,684.82)	73.54 %
117	Career Ladder Program	(3,000.00)	0.00	(3,000.00)	249.99	1,999.92	0.00	(1,000.08)	66.66 %
195	Certified Substitute Teachers	(2,500.00)	0.00	(2,500.00)	55.00	2,805.00	0.00	305.00	112.20 %
198	Non-Certified Substitute Teachers	(7,500.00)	0.00	(7,500.00)	515.00	3,805.00	0.00	(3,695.00)	50.73 %
201	Social Security	(61,426.00)	0.00	(61,426.00)	4,817.28	42,529.77	0.00	(18,896.23)	69.24 %
204	State Retirement	(104,253.00)	0.00	(104,253.00)	7,689.06	70,373.26	0.00	(33,879.74)	67.50 %
206	Life Insurance	(271.00)	0.00	(271.00)	22.80	228.00	0.00	(43.00)	84.13 %
207	Medical Insurance	(163,634.00)	0.00	(163,634.00)	12,673.98	127,571.64	0.00	(36,062.36)	77.96 %
208	Dental Insurance	(2,000.00)	0.00	(2,000.00)	0.00	435.00	0.00	(1,565.00)	21.75 %
210	Unemployment Compensation	(1,200.00)	0.00	(1,200.00)	0.00	1,200.00	0.00	0.00	100.00 %
212	Employer Medicare	(14,366.00)	0.00	(14,366.00)	1,128.14	9,975.39	0.00	(4,390.61)	69.44 %
217	Retirement - Hybrid Stabilization	(6,800.00)	0.00	(6,800.00)	572.66	5,124.00	0.00	(1,676.00)	75.35 %
311	Contracts With Other School Systems	(312,534.00)	0.00	(312,534.00)	0.00	304,571.00	0.00	(7,963.00)	97.45 %
336	Maintenance And Repair Services-Equipment	(3,000.00)	3,000.00	0.00	0.00	0.00	0.00	0.00	100.00 %
429	Instructional Supplies	(40,000.00)	0.00	(40,000.00)	3,901.49	20,441.60	16,580.26	(2,978.14)	92.55 %

Greene County Board of Education
 Statement of Expenditures Summary by Obi by Fund
 April 2020

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
71300									
499	Other Supplies And Materials	(1,000.00)	(9,900.00)	(10,900.00)	0.00	2,159.00	0.00	(8,741.00)	19.81 %
599	Other Charges	(3,000.00)	(8,100.00)	(11,100.00)	0.00	1,945.16	4,300.54	(9,854.30)	56.27 %
730	Vocational Instruction Equipment	(15,000.00)	0.00	(15,000.00)	2,187.20	7,843.25	5,969.38	(1,187.37)	92.08 %
Total 71300		(1,719,219.00)	(15,000.00)	(1,734,219.00)	115,740.48	1,322,057.17	26,850.18	(385,311.65)	77.28 %
72110									
105	Supervisor/Director	(44,524.00)	(1.00)	(44,525.00)	0.00	44,524.50	0.00	(0.50)	100.00 %
162	Clerical Personnel	(34,757.00)	0.00	(34,757.00)	2,673.60	29,409.60	0.00	(5,347.40)	84.61 %
189	Other Salaries & Wages	(26,490.00)	1.00	(26,489.00)	0.00	26,489.52	0.00	0.52	100.00 %
201	Social Security	(6,558.00)	0.00	(6,558.00)	162.66	6,056.96	0.00	(501.04)	92.36 %
204	State Retirement	(9,708.00)	(275.00)	(9,983.00)	187.16	9,607.60	0.00	(375.40)	96.24 %
206	Life Insurance	(22.00)	0.00	(22.00)	1.20	27.60	0.00	5.60	125.45 %
207	Medical Insurance	(12,700.00)	0.00	(12,700.00)	627.00	10,867.02	0.00	(1,832.98)	85.57 %
208	Dental Insurance	(450.00)	0.00	(450.00)	0.00	300.00	0.00	(150.00)	66.67 %
210	Unemployment Compensation	(150.00)	0.00	(150.00)	0.00	150.00	0.00	0.00	100.00 %
212	Employer Medicare	(1,534.00)	0.00	(1,534.00)	38.04	1,416.55	0.00	(117.45)	92.34 %
399	Other Contracted Services	(24,000.00)	(15,600.00)	(39,600.00)	0.00	39,333.24	0.00	(266.76)	99.33 %
499	Other Supplies And Materials	(400.00)	0.00	(400.00)	0.00	0.00	0.00	(400.00)	0.00 %
599	Other Charges	(200.00)	0.00	(200.00)	0.00	0.00	0.00	(200.00)	0.00 %
Total 72110		(161,493.00)	(15,875.00)	(177,368.00)	3,689.66	168,182.59	0.00	(9,185.41)	94.82 %
72120									
105	Supervisor/Director	(54,087.00)	1,706.00	(52,381.00)	5,238.10	41,904.80	0.00	(10,476.20)	80.00 %
131	Medical Personnel	(324,000.00)	0.00	(324,000.00)	31,801.04	265,149.85	0.00	(58,850.15)	81.84 %
189	Other Salaries & Wages	(16,000.00)	0.00	(16,000.00)	1,586.90	11,564.40	0.00	(4,435.60)	72.28 %
201	Social Security	(24,528.00)	(60.00)	(24,588.00)	2,247.28	18,171.13	0.00	(6,416.87)	73.90 %
204	State Retirement	(22,563.00)	(2,333.00)	(24,896.00)	3,031.27	24,463.80	0.00	(432.20)	98.26 %
206	Life Insurance	(200.00)	0.00	(200.00)	19.20	200.40	0.00	0.40	100.20 %
207	Medical Insurance	(127,400.00)	(573.00)	(127,973.00)	10,195.32	114,702.00	0.00	(13,271.00)	89.63 %
208	Dental Insurance	(1,950.00)	0.00	(1,950.00)	0.00	300.00	0.00	(1,650.00)	15.38 %
210	Unemployment Compensation	(450.00)	0.00	(450.00)	0.00	450.00	0.00	0.00	100.00 %
212	Employer Medicare	(4,953.00)	(717.00)	(5,670.00)	525.56	4,249.68	0.00	(1,420.32)	74.95 %
307	Communication	(1,920.00)	(504.00)	(2,424.00)	87.66	790.65	305.35	(1,328.00)	45.21 %
348	Postal Charges	(700.00)	525.00	(175.00)	0.00	0.00	0.00	(175.00)	0.00 %

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
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Fund :	141	General Purpose School																% Of
Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	Budget Exp									
72120																		
355	Travel	(8,484.00)	(1,498.00)	(9,982.00)	525.31	8,480.63	362.56	(1,138.81)	88.59 %									
399	Other Contracted Services	(6,150.00)	0.00	(6,150.00)	0.00	5,500.00	0.00	(650.00)	89.43 %									
413	Drugs And Medical Supplies	(7,500.00)	0.00	(7,500.00)	0.00	1,175.14	6,300.00	(24.86)	99.67 %									
499	Other Supplies And Materials	(12,294.00)	400.00	(11,894.00)	0.00	2,219.75	3,053.74	(6,620.51)	44.34 %									
524	In-Service/Staff Development	(1,675.00)	500.00	(1,175.00)	0.00	620.00	219.99	(335.01)	71.49 %									
599	Other Charges	(9,693.00)	402.00	(9,291.00)	111.00	3,643.44	1,073.65	(4,573.91)	50.77 %									
735	Health Equipment	(4,584.00)	0.00	(4,584.00)	0.00	3,844.46	461.07	(278.47)	93.93 %									
Total 72120		(629,131.00)	(2,152.00)	(631,283.00)	55,368.64	507,430.13	11,776.36	(112,076.51)	82.25 %									
72130																		
117	Career Ladder Program	0.00	(1,000.00)	(1,000.00)	100.00	700.00	0.00	(300.00)	70.00 %									
123	Guidance Personnel	(702,425.00)	0.00	(702,425.00)	59,001.70	494,496.12	0.00	(207,928.88)	70.40 %									
164	Attendants	(70,656.00)	(1,500.00)	(72,156.00)	6,712.32	60,410.88	0.00	(11,745.12)	83.72 %									
170	School Resource Officer	(138,000.00)	36,980.00	(101,020.00)	0.00	52,500.00	0.00	(48,520.00)	51.97 %									
195	Certified Substitute Teachers	(2,000.00)	0.00	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %									
198	Non-Certified Substitute Teachers	(2,000.00)	0.00	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %									
201	Social Security	(51,776.00)	0.00	(51,776.00)	3,860.55	32,636.30	0.00	(19,139.70)	63.03 %									
204	State Retirement	(80,364.00)	(560.00)	(80,924.00)	6,229.01	53,250.78	0.00	(27,673.22)	65.80 %									
206	Life Insurance	(393.00)	0.00	(393.00)	21.60	216.00	0.00	(177.00)	54.96 %									
207	Medical Insurance	(130,000.00)	0.00	(130,000.00)	10,680.37	106,990.76	0.00	(23,009.24)	82.30 %									
208	Dental Insurance	(3,500.00)	0.00	(3,500.00)	0.00	439.79	0.00	(3,060.21)	12.57 %									
210	Unemployment Compensation	(500.00)	0.00	(500.00)	0.00	500.00	0.00	0.00	100.00 %									
212	Employer Medicare	(11,268.00)	0.00	(11,268.00)	902.87	7,632.67	0.00	(3,635.33)	67.74 %									
217	Retirement - Hybrid Stabilization	(2,500.00)	0.00	(2,500.00)	286.40	2,034.21	0.00	(465.79)	81.37 %									
309	Contracts With Government Agencies	0.00	(210,000.00)	(210,000.00)	0.00	210,000.00	0.00	0.00	100.00 %									
322	Evaluation And Testing	(25,000.00)	(7,124.00)	(32,124.00)	0.00	0.00	32,124.00	0.00	100.00 %									
355	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00 %									
399	Other Contracted Services	(50,000.00)	(32,376.00)	(82,376.00)	24,586.60	64,829.04	0.00	(17,546.96)	78.70 %									
499	Other Supplies And Materials	(3,000.00)	600.00	(2,400.00)	1,999.92	1,999.92	378.88	(21.20)	99.12 %									
524	In-Service/Staff Development	(3,000.00)	1,500.00	(1,500.00)	0.00	0.00	0.00	(1,500.00)	0.00 %									
599	Other Charges	(200.00)	(541.00)	(741.00)	0.00	0.00	0.00	(741.00)	0.00 %									
790	Other Equipment	(200.00)	(120,545.00)	(120,745.00)	10,440.00	27,641.15	28,862.84	(64,241.01)	46.80 %									
Total 72130		(1,276,782.00)	(334,566.00)	(1,611,348.00)	124,821.34	1,116,277.62	61,365.72	(433,704.66)	73.08 %									

**Greene County Board of Education
Statement of Expenditures Summary by Obj by Fund
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Fund	Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
72250	470	Cabling	(2,000.00)	0.00	(2,000.00)	0.00	2,000.00	0.00	(500.00)	100.00 %
	471	Software	(82,986.00)	(12,500.00)	(95,486.00)	21,754.35	65,694.85	18,406.00	(11,385.15)	88.08 %
	Total 72250		(188,986.00)	(12,500.00)	(201,486.00)	21,754.35	168,835.65	18,406.00	(14,244.35)	92.93 %
72310	118	Secretary To Board	(6,000.00)	0.00	(6,000.00)	500.00	5,500.00	0.00	(500.00)	91.67 %
	186	Longevity Pay	(300,000.00)	0.00	(300,000.00)	0.00	138,732.68	0.00	(161,267.32)	46.24 %
	191	Board And Committee Members Fees	(12,000.00)	0.00	(12,000.00)	2,950.00	7,400.00	0.00	(4,600.00)	61.67 %
	201	Social Security	(19,716.00)	0.00	(19,716.00)	1/6.37	9,313.75	0.00	(10,402.25)	47.24 %
	204	State Retirement	(626.00)	0.00	(626.00)	35.00	385.00	0.00	(241.00)	61.50 %
	206	Life Insurance	(2,010.00)	0.00	(2,010.00)	85.56	713.52	0.00	(1,296.48)	35.50 %
	207	Medical Insurance	(500,000.00)	8,370.00	(491,630.00)	28,743.26	337,299.27	0.00	(154,330.73)	68.61 %
	212	Employer Medicare	(4,611.00)	0.00	(4,611.00)	48.49	2,195.62	0.00	(2,415.38)	47.62 %
	305	Audit Services	(21,000.00)	(2,000.00)	(23,000.00)	0.00	23,000.00	0.00	0.00	100.00 %
	320	Dues And Memberships	(10,100.00)	0.00	(10,100.00)	0.00	425.00	0.00	(9,675.00)	4.21 %
	331	Legal Services	(25,000.00)	0.00	(25,000.00)	3,842.50	17,582.83	0.00	(7,417.17)	70.33 %
	335	Travel	(15,000.00)	(4,000.00)	(19,000.00)	0.00	12,858.10	0.00	(6,141.90)	67.67 %
	399	Other Contracted Services	(4,250.00)	(2,370.00)	(6,620.00)	0.00	6,618.80	0.00	(1.20)	99.98 %
	510	Trustee's Commission	(300,000.00)	0.00	(300,000.00)	12,274.92	261,468.19	0.00	(38,531.81)	87.16 %
	533	Criminal Investigation Of Applicants - Tr	(20,000.00)	0.00	(20,000.00)	597.55	7,335.05	0.00	(12,664.95)	36.68 %
	599	Other Charges	(8,015.00)	0.00	(8,015.00)	185.46	5,433.88	1,222.67	(1,358.45)	83.05 %
	Total 72310		(1,248,328.00)	0.00	(1,248,328.00)	49,439.11	836,261.69	1,222.67	(410,843.64)	67.09 %
72320	101	County Official/Administrative Officer	(109,166.00)	0.00	(109,166.00)	9,097.17	90,971.70	0.00	(18,194.30)	83.33 %
	103	Assistant(S)	(132,002.00)	0.00	(132,002.00)	14,727.17	102,547.20	0.00	(29,454.80)	77.69 %
	117	Career Ladder Program	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
	162	Clerical Personnel	(30,493.00)	0.00	(30,493.00)	2,345.60	25,801.60	0.00	(4,691.40)	84.61 %
	201	Social Security	(16,905.00)	0.00	(16,905.00)	1,513.57	12,641.75	0.00	(4,263.25)	74.78 %
	204	State Retirement	(27,637.00)	(2,400.00)	(27,877.00)	2,696.73	22,377.26	0.00	(5,499.74)	80.27 %
	206	Life Insurance	(51.00)	0.00	(51.00)	4.44	130.00	0.00	79.08	255.06 %
	207	Medical Insurance	(40,000.00)	0.00	(40,000.00)	2,271.50	30,954.64	0.00	(9,045.36)	77.39 %
	208	Dental Insurance	(600.00)	0.00	(600.00)	0.00	450.00	0.00	(150.00)	75.00 %
	210	Unemployment Compensation	(140.00)	0.00	(140.00)	0.00	140.00	0.00	0.00	100.00 %
	212	Employer Medicare	(3,954.00)	0.00	(3,954.00)	353.99	2,956.54	0.00	(997.46)	74.77 %

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Greene County Board of Education
 Statement of Expenditures Summary by Obl by Fund
 April 2020

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Fund : 141	General Purpose School	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
73300									
499	Other Supplies And Materials	(39,023.00)	(14,888.00)	(53,911.00)	4,303.32	18,319.64	10,249.33	(25,342.03)	52.99 %
524	In-Service/Staff Development	(8,674.00)	1,135.00	(7,539.00)	208.66	6,344.91	0.00	(1,194.09)	84.16 %
599	Other Charges	(28,850.00)	(12,904.00)	(41,754.00)	4,530.30	21,659.76	518.90	(19,575.34)	53.12 %
Total 73300		(1,195,251.00)	(389,705.00)	(1,584,956.00)	116,909.37	1,115,434.16	35,404.89	(434,116.95)	72.61 %
73400									
105	Supervisor/Director	(18,500.00)	67.00	(18,433.00)	0.00	18,432.24	0.00	(0.76)	100.00 %
116	Teachers	(683,500.00)	(16,500.00)	(700,000.00)	58,301.09	466,408.72	0.00	(233,591.28)	66.63 %
162	Clerical Personnel	(30,600.00)	500.00	(30,100.00)	2,310.40	25,414.40	0.00	(4,685.60)	84.43 %
163	Educational Assistants	(84,300.00)	2,600.00	(81,700.00)	8,200.78	70,831.60	0.00	(10,868.40)	86.70 %
195	Certified Substitute Teachers	(5,000.00)	3,500.00	(1,500.00)	0.00	357.50	0.00	(1,142.50)	23.83 %
198	Non-Certified Substitute Teachers	(6,000.00)	2,500.00	(3,500.00)	0.00	2,480.00	0.00	(1,020.00)	70.86 %
201	Social Security	(51,500.00)	800.00	(50,700.00)	4,059.87	34,560.47	0.00	(16,139.53)	68.17 %
204	State Retirement	(80,740.00)	(510.00)	(81,250.00)	6,816.67	57,343.67	0.00	(23,906.33)	70.58 %
206	Life Insurance	(310.00)	0.00	(310.00)	25.20	261.60	0.00	(48.40)	84.39 %
207	Medical Insurance	(158,800.00)	(200.00)	(159,000.00)	12,779.51	138,254.78	0.00	(20,745.22)	86.95 %
208	Dental Insurance	(3,225.00)	0.00	(3,225.00)	0.00	450.00	0.00	(2,775.00)	13.95 %
210	Unemployment Compensation	(900.00)	0.00	(900.00)	0.00	900.00	0.00	0.00	100.00 %
212	Employer Medicare	(12,050.00)	150.00	(11,900.00)	949.51	8,084.30	0.00	(3,815.70)	67.94 %
217	Retirement - Hybrid Stabilization	(760.00)	(40.00)	(800.00)	63.77	510.16	0.00	(289.84)	63.77 %
310	Contracts With Other Public Agencies	(188,000.00)	0.00	(188,000.00)	8,395.34	122,830.32	4,069.50	(61,100.18)	67.50 %
336	Maintenance And Repair Services-Equipment	0.00	(2,000.00)	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %
429	Instructional Supplies	(66,412.00)	11,704.00	(54,708.00)	68.76	8,652.15	2,957.76	(43,098.09)	21.22 %
499	Other Supplies And Materials	(1,000.00)	(10,000.00)	(11,000.00)	0.00	998.60	0.00	(11,000.00)	0.00 %
524	In-Service/Staff Development	(3,000.00)	2,000.00	(1,000.00)	0.00	998.60	0.00	(1,400.00)	99.86 %
599	Other Charges	(68,000.00)	68,000.00	0.00	0.00	0.00	0.00	0.00	100.00 %
722	Regular Instruction Equipment	(1,000.00)	(1,870.00)	(2,870.00)	0.00	0.00	0.00	(2,870.00)	0.00 %
Total 73400		(1,463,597.00)	60,701.00	(1,402,896.00)	101,970.90	956,770.51	7,027.26	(439,098.23)	68.70 %
76100									
304	Architects	(5,000.00)	(64,500.00)	(69,500.00)	0.00	3,956.25	0.00	(65,543.75)	5.69 %
707	Building Improvements	0.00	(1,766,276.00)	(1,766,276.00)	155,909.63	253,999.99	396,982.02	(1,115,293.99)	36.86 %
Total 76100		(5,000.00)	(1,830,776.00)	(1,835,776.00)	155,909.63	257,956.24	396,982.02	(1,180,837.74)	35.68 %

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
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Fund :	141	General Purpose School																
Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp									
82330																		
699	Other Debt Service	(128,000.00)	0.00	(128,000.00)	0.00	0.00	0.00	(128,000.00)	0.00 %									
Total	82330	(51,114,577.00)	(2,897,376.00)	(54,011,953.00)	4,169,115.40	37,943,870.25	938,363.75	(15,129,719.00)	71.99 %									
Total		(51,114,577.00)	(2,897,376.00)	(54,011,953.00)	4,169,115.40	37,943,870.25	938,363.75	(15,129,719.00)	71.99 %									
Total For Fund:	141	(51,114,577.00)	(2,897,376.00)	(54,011,953.00)	4,169,115.40	37,943,870.25	938,363.75	(15,129,719.00)	71.99 %									

Account Number	School Federal Projects	Account Description	Ending Balance
11130		Cash In Bank	0.00
11140		Cash With Trustee	698,513.48
11430		Due From Other Governments	0.00
14100		Estimated Revenues	5,165,670.51
14200		Unliquidated Encumbrances (Control)	213,570.17
14500		Expenditures - Current Year (Control)	3,234,392.39
		Total Assets	9,312,146.55
		Total Assets and Deferred Outflows of Resources	9,312,146.55
21100		Accounts Payable	0.00
21310		Income Tax Withheld And Unpaid	0.00
21320		Social Security Tax	0.00
21325		Employee Medicare Deduction	0.00
21330		Retirement Contributions	(24,786.95)
21331		401k Great West	0.00
21341		Company #1	(2,928.56)
21342		Company #2	(37.22)
21344		National Teachers Ins	0.00
21345		Select Data - Flex Spending	0.00
21346		Usable Accident	0.00
21350		Comp Benefits	0.00
21351		Companion Dental	0.00
21352		Horace Mann Life Ins	0.00
21353		Usable Cancer	0.00
21355		Tennessee Farmers Life	0.00
21361		Usable Vol Life	0.00
21362		Usable UV/1041	0.00
21364		Usable Critical Illness	0.00
21366		Trustmark	0.00
21370		Usable Disability	0.00
21380		Credit Union Deductions	0.00
21391		Association Dues	101.80
28100		Appropriations (Control)	(5,165,670.51)
28500		Revenues (Control)	(3,705,254.86)
		Total Liabilities	(8,898,576.30)
34110		Encumbrances - Current Year	(213,570.17)
34555		Restricted For Education	(0.08)
39000		Unassigned	(200,000.00)
		Total Equities	(413,570.25)
		Total Liabilities, Deferred Inflows of Resources, and Fund Balances	(9,312,146.55)
		Fund Totals: 142 School Federal Projects	0.00

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Greene County Board of Education
 Statement of Revenues Detailed
 April 2020

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Fund : 142 School Federal Projects

GL Account	Description	Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
500	44170	Miscellaneous Refunds	0.00	0.00	(580.00)	No Budget	0.00
			0.00				
800	47131	Vocational Educ - Basic	139,216.71	139,216.71	(132,251.33)	95.00%	(27,975.61)
			0.00				
010	47141	Title 1 Grants To Local Educ	127,000.00	130,357.00	(81,419.12)	62.46%	(20,605.90)
			3,357.00				
100	47141	Title 1 Grants To Local Educ	1,967,058.00	2,264,818.69	(1,798,498.10)	79.41%	(410,409.14)
			297,760.69				
110	47141	Title 1 Grants To Local Educ	0.01	58,801.90	(31,891.42)	54.24%	(30,574.18)
			58,801.89				
892	47143	Special Education - Grants To	0.00	138,106.70	(138,106.70)	100.00%	0.00
			138,106.70				
893	47143	Special Education - Grants To	0.00	6,498.92	(126,068.35)	1939.84%	0.00
			6,498.92				
900	47143	Special Education - Grants To	1,671,257.00	1,859,119.07	(1,021,595.77)	54.95%	(131,169.06)
			187,862.07				
891	47145	Special Education Preschool	0.00	50,775.00	(50,773.21)	100.00%	0.00
			50,775.00				
910	47145	Special Education Preschool	39,630.00	39,953.29	(34,659.59)	86.75%	(6,652.19)
			323.29				
301	47146	English Language Acquisition	8,568.44	8,597.74	0.00	0.00%	0.00
			29.30				
500	47148	Rural Education	111,789.28	160,086.43	(122,533.83)	76.54%	(4,855.09)
			48,297.15				
200	47189	Eisenhower Prof	231,997.00	309,339.06	(166,877.44)	53.95%	(33,356.76)
			77,342.06				
Total			4,296,516.44	5,165,670.51	(3,705,254.86)	71.73 %	(665,597.93)
			869,154.07				
Total For Fund:	142		4,296,516.44	5,165,670.51	(3,705,254.86)	71.73 %	(665,597.93)
			869,154.07				

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
 April 2020

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Fund : 142 School Federal Projects

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Expd
71100	Regular Instruction Program								
116	Teachers	(820,000.00)	(32,000.00)	(852,000.00)	62,079.51	547,956.08	0.00	(304,043.92)	64.31 %
163	Educational Assistants	(130,000.00)	(6,900.00)	(136,900.00)	12,451.90	97,539.64	0.00	(39,360.36)	71.25 %
195	Certified Substitute Teachers	(5,000.00)	2,000.00	(3,000.00)	0.00	1,045.00	0.00	(1,955.00)	34.83 %
198	Non-Certified Substitute Teachers	(5,000.00)	2,000.00	(3,000.00)	0.00	1,600.00	0.00	(1,400.00)	53.33 %
201	Social Security	(60,000.00)	(3,250.00)	(63,250.00)	3,901.27	33,976.44	0.00	(29,273.56)	53.72 %
204	State Retirement	(97,000.00)	1,300.00	(95,700.00)	6,775.51	59,016.22	0.00	(36,683.78)	61.67 %
206	Life Insurance	(280.00)	(10.00)	(290.00)	20.64	217.92	0.00	(72.08)	75.14 %
207	Medical Insurance	(175,000.00)	24,340.00	(150,660.00)	14,093.41	144,081.44	0.00	(6,578.56)	95.63 %
208	Dental Insurance	(3,000.00)	0.00	(3,000.00)	0.00	150.00	0.00	(2,850.00)	5.00 %
210	Unemployment Compensation	(1,700.00)	1,000.00	(700.00)	0.00	600.00	0.00	(100.00)	85.71 %
212	Employer Medicare	(15,000.00)	(325.00)	(15,325.00)	985.79	8,657.29	0.00	(6,667.71)	56.49 %
299	Other Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00 %
429	Instructional Supplies	(160,357.73)	(22,766.89)	(183,124.62)	1,613.00	104,657.68	27,335.56	(51,131.38)	72.08 %
471	Software	(145,000.00)	11,500.00	(133,500.00)	0.00	133,092.35	0.00	(407.65)	99.69 %
499	Other Supplies And Materials	(4,000.00)	(9,297.15)	(13,297.15)	99.00	3,047.70	1,358.00	(8,891.45)	33.13 %
722	Regular Instruction Equipment	(221,955.00)	(158,850.69)	(380,805.69)	12,359.50	257,470.02	115,608.84	(7,726.83)	97.97 %
Total 71100	Regular Instruction Program	(1,843,292.73)	(191,259.73)	(2,034,552.46)	114,329.53	1,393,107.78	144,302.40	(497,142.28)	75.57 %
71150	Alternative Instruction Program								
116	Teachers	(36,152.00)	0.00	(36,152.00)	0.00	0.00	0.00	(36,152.00)	0.00 %
201	Social Security	(2,242.00)	0.00	(2,242.00)	0.00	0.00	0.00	(2,242.00)	0.00 %
204	State Retirement	(3,843.00)	0.00	(3,843.00)	0.00	0.00	0.00	(3,843.00)	0.00 %
206	Life Insurance	(11.00)	0.00	(11.00)	0.00	0.00	0.00	(11.00)	0.00 %
207	Medical Insurance	(7,426.00)	0.00	(7,426.00)	0.00	0.00	0.00	(7,426.00)	0.00 %
208	Dental Insurance	(105.00)	0.00	(105.00)	0.00	0.00	0.00	(105.00)	0.00 %
210	Unemployment Compensation	(18.00)	0.00	(18.00)	0.00	0.00	0.00	(18.00)	0.00 %
212	Employer Medicare	(525.00)	0.00	(525.00)	0.00	0.00	0.00	(525.00)	0.00 %
Total 71150	Alternative Instruction	(50,322.00)	0.00	(50,322.00)	0.00	0.00	0.00	(50,322.00)	0.00 %
71200	Special Education Program								
116	Teachers	(259,134.00)	(200.00)	(259,334.00)	21,304.50	170,436.00	0.00	(88,898.00)	65.72 %
163	Educational Assistants	(425,635.00)	(34,591.29)	(460,226.29)	38,318.44	318,828.62	0.00	(141,397.67)	69.28 %
171	Speech Pathologist	(105,483.00)	(200.00)	(105,683.00)	8,858.17	69,677.36	0.00	(36,005.64)	65.93 %
195	Certified Substitute Teachers	(1,680.00)	(112.00)	(1,792.00)	0.00	1,567.50	0.00	(224.50)	87.47 %
198	Non-Certified Substitute Teachers	(6,630.00)	(2,346.00)	(8,976.00)	655.00	5,595.00	0.00	(3,381.00)	62.33 %

Fund : 142 School Federal Projects

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
71200 Special Education Program									
201	Social Security	(50,662.00)	0.00	(50,662.00)	3,876.60	31,785.78	0.00	(18,876.22)	62.74 %
204	State Retirement	(60,548.00)	0.00	(60,548.00)	5,269.07	43,244.27	0.00	(17,303.73)	71.42 %
206	Life Insurance	(448.00)	0.00	(448.00)	35.73	388.53	0.00	(59.47)	86.73 %
207	Medical Insurance	(258,761.00)	(10,000.00)	(268,761.00)	17,453.05	194,114.28	0.00	(74,646.72)	72.23 %
208	Dental Insurance	(4,650.00)	0.00	(4,650.00)	0.00	880.00	0.00	(3,770.00)	18.92 %
210	Unemployment Compensation	(1,075.00)	0.00	(1,075.00)	0.00	808.73	0.00	(266.27)	75.23 %
212	Employer Medicare	(11,850.00)	(162.00)	(12,012.00)	946.25	7,702.55	0.00	(4,309.45)	64.12 %
312	Contracts With Private Agencies	(18,500.00)	(3,000.00)	(21,500.00)	0.00	5,573.40	0.00	(15,926.60)	25.92 %
336	Maintenance And Repair Services Equip	(13,500.00)	0.00	(13,500.00)	0.00	13,465.29	0.00	(34.71)	99.74 %
399	Other Contracted Services	(250.00)	(2,750.00)	(3,000.00)	0.00	0.00	0.00	(3,000.00)	0.00 %
429	Instructional Supplies	(2,100.00)	(146,828.77)	(148,928.77)	70.00	126,179.57	16,317.00	(6,432.20)	95.68 %
499	Other Supplies And Materials	(1,793.00)	(14,798.00)	(16,591.00)	0.00	5,896.34	0.00	(10,694.66)	35.54 %
725	Special Education Equipment	(250.00)	(57,224.00)	(57,474.00)	2,992.00	42,466.00	11,849.00	(3,159.00)	94.50 %
Total 71200	Special Education Program	(1,222,949.00)	(272,212.06)	(1,495,161.06)	99,778.81	1,038,609.22	28,166.00	(428,385.84)	71.35 %
71300 Vocational Education Program									
499	Other Supplies And Materials	(3,843.35)	0.00	(3,843.35)	0.00	2,775.00	0.00	(1,068.35)	72.20 %
599	Other Charges	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
730	Vocational Instruction Equipment	(4,500.00)	0.00	(4,500.00)	4,439.00	4,439.00	0.00	(61.00)	98.64 %
Total 71300	Vocational Education Program	(9,343.35)	0.00	(9,343.35)	4,439.00	7,214.00	0.00	(2,129.35)	77.21 %
72130 Other Student Support									
123	Guidance Personnel	(45,000.00)	0.00	(45,000.00)	4,815.20	38,521.60	0.00	(6,478.40)	85.60 %
189	Other Salaries & Wages	(71,500.00)	10,000.00	(61,500.00)	5,939.92	23,134.84	0.00	(38,365.16)	37.62 %
201	Social Security	(7,300.00)	0.00	(7,300.00)	630.38	3,758.56	0.00	(3,541.44)	51.49 %
204	State Retirement	(12,400.00)	0.00	(12,400.00)	1,087.93	6,207.33	0.00	(6,192.67)	50.06 %
206	Life Insurance	(23.00)	0.00	(23.00)	3.65	18.77	0.00	(4.23)	81.61 %
207	Medical Insurance	(11,600.00)	0.00	(11,600.00)	1,497.53	9,125.54	0.00	(2,474.46)	78.67 %
208	Dental Insurance	(300.00)	0.00	(300.00)	0.00	150.00	0.00	(150.00)	50.00 %
210	Unemployment Compensation	(100.00)	0.00	(100.00)	0.00	0.00	0.00	(100.00)	0.00 %
212	Employer Medicare	(1,700.00)	0.00	(1,700.00)	147.43	879.04	0.00	(820.96)	51.71 %
307	Communication	(11,000.00)	(1,500.00)	(12,500.00)	0.00	10,908.00	0.00	(1,592.00)	87.26 %
355	Travel	(3,000.00)	0.00	(3,000.00)	0.00	0.00	608.96	(2,391.04)	20.30 %
399	Other Contracted Services	(105,804.69)	0.00	(105,804.69)	0.00	111,373.28	0.00	5,568.59	105.26 %
499	Other Supplies And Materials	(29,000.00)	(5,000.00)	(34,000.00)	0.00	1,481.22	6,148.23	(26,370.55)	22.44 %

Fund : 142 School Federal Projects

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exo
72130	Other Student Support								
524	In-Service/Staff Development	(18,068.67)	0.00	(18,068.67)	104.34	8,890.02	549.33	(8,629.32)	57.24 %
599	Other Charges	(3,500.00)	(3,000.00)	(6,500.00)	0.00	1,552.45	0.00	(4,947.55)	23.88 %
Total 72130	Other Student Support	(320,296.36)	500.00	(319,796.36)	14,226.38	216,000.65	7,306.52	(96,489.19)	69.83 %
72210	Regular Instruction Program								
105	Supervisor/Director	(55,350.00)	(2,400.00)	(57,750.00)	6,144.08	44,208.56	0.00	(13,541.44)	76.55 %
161	Secretary(S)	(26,260.00)	0.00	(26,260.00)	0.00	0.00	0.00	(26,260.00)	0.00 %
189	Other Salaries & Wages	(165,000.00)	(34,103.00)	(199,103.00)	10,091.91	90,827.19	0.00	(108,275.81)	45.62 %
201	Social Security	(15,600.00)	(4,119.00)	(19,719.00)	912.83	7,699.24	0.00	(12,019.76)	39.04 %
204	State Retirement	(25,050.00)	(6,027.00)	(31,077.00)	1,725.89	14,354.33	0.00	(16,722.67)	46.19 %
206	Life Insurance	(50.00)	0.00	(50.00)	3.60	32.40	0.00	(17.60)	64.80 %
207	Medical Insurance	(37,550.00)	(1,727.00)	(39,277.00)	3,136.84	26,967.64	0.00	(12,309.36)	68.66 %
208	Dental Insurance	(490.00)	0.00	(490.00)	0.00	150.00	0.00	(340.00)	30.61 %
210	Unemployment Compensation	(170.00)	0.00	(170.00)	0.00	170.00	0.00	0.00	100.00 %
212	Employer Medicare	(3,700.00)	(466.00)	(4,166.00)	213.50	1,800.64	0.00	(2,365.36)	43.22 %
355	Travel	(3,500.00)	0.00	(3,500.00)	0.00	1,317.41	0.00	(2,182.59)	37.64 %
499	Other Supplies And Materials	(9,777.00)	(3,000.00)	(12,777.00)	646.93	7,334.14	138.10	(5,304.76)	58.48 %
524	In-Service/Staff Development	(46,000.00)	(59,836.36)	(105,836.36)	5,656.69	74,447.01	1,813.20	(29,576.15)	72.05 %
599	Other Charges	(5,500.00)	(177,500.00)	(183,000.00)	0.00	2,000.00	0.00	(181,000.00)	1.09 %
790	Other Equipment	(2,500.00)	1,150.00	(1,350.00)	0.00	0.00	697.00	(653.00)	51.63 %
Total 72210	Regular Instruction Program	(396,497.00)	(288,028.36)	(684,525.36)	28,532.27	271,308.56	2,648.30	(410,568.50)	40.02 %
72215	Alternative Instruction Program								
123	Guidance Personnel	(13,065.00)	0.00	(13,065.00)	0.00	0.00	0.00	(13,065.00)	0.00 %
201	Social Security	(810.00)	0.00	(810.00)	0.00	0.00	0.00	(810.00)	0.00 %
204	State Retirement	(1,389.00)	0.00	(1,389.00)	0.00	0.00	0.00	(1,389.00)	0.00 %
206	Life Insurance	(4.00)	0.00	(4.00)	0.00	0.00	0.00	(4.00)	0.00 %
207	Medical Insurance	(2,172.00)	0.00	(2,172.00)	0.00	0.00	0.00	(2,172.00)	0.00 %
208	Dental Insurance	(38.00)	0.00	(38.00)	0.00	0.00	0.00	(38.00)	0.00 %
210	Unemployment Compensation	(7.00)	0.00	(7.00)	0.00	0.00	0.00	(7.00)	0.00 %
212	Employer Medicare	(190.00)	0.00	(190.00)	0.00	0.00	0.00	(190.00)	0.00 %
Total 72215	Alternative Instruction	(17,675.00)	0.00	(17,675.00)	0.00	0.00	0.00	(17,675.00)	0.00 %
72220	Special Education Program								
161	Secretary(S)	(27,725.00)	(200.00)	(27,925.00)	2,194.88	22,526.40	0.00	(5,398.60)	80.67 %
189	Other Salaries & Wages	(216,041.00)	(200.00)	(216,241.00)	15,158.84	133,992.29	0.00	(82,248.71)	61.96 %

Fund : 142 School Federal Projects

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exo
72220 Special Education Program									
201	Social Security	(15,114.00)	(200.00)	(15,314.00)	1,014.84	9,206.91	0.00	(6,107.09)	60.12 %
204	State Retirement	(22,942.00)	(200.00)	(23,142.00)	1,590.50	13,560.37	0.00	(9,581.63)	58.60 %
206	Life Insurance	(77.00)	0.00	(77.00)	6.00	61.20	0.00	(15.80)	79.48 %
207	Medical Insurance	(49,011.00)	(2,000.00)	(51,011.00)	3,874.10	40,834.92	0.00	(10,176.08)	80.05 %
208	Dental Insurance	(788.00)	0.00	(788.00)	150.00	300.00	0.00	(488.00)	38.07 %
210	Unemployment Compensation	(157.00)	0.00	(157.00)	0.00	157.00	0.00	0.00	100.00 %
212	Employer Medicare	(3,536.00)	0.00	(3,536.00)	237.33	2,153.23	0.00	(1,382.77)	60.89 %
307	Communication	0.00	(2,000.00)	(2,000.00)	0.00	0.00	799.98	(1,200.02)	40.00 %
312	Contracts With Private Agencies	(57,200.00)	(19,800.00)	(77,000.00)	4,600.00	52,147.43	0.00	(24,852.57)	67.72 %
336	Maintenance And Repair Services-Equipr	(50.00)	(1,950.00)	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %
348	Postal Charges	(50.00)	(50.00)	(100.00)	0.00	16.85	0.00	(83.15)	16.85 %
355	Travel	(8,000.00)	(6,000.00)	(14,000.00)	0.00	4,636.24	0.00	(9,363.76)	33.12 %
399	Other Contracted Services	(250.00)	0.00	(250.00)	0.00	0.00	0.00	(250.00)	0.00 %
499	Other Supplies And Materials	(500.00)	(37,198.92)	(37,698.92)	0.00	3,696.00	18,841.97	(15,160.95)	59.78 %
524	In-Service/Staff Development	(7,500.00)	(37,555.00)	(45,055.00)	0.00	21,771.55	11,505.00	(11,778.45)	73.86 %
599	Other Charges	(1,000.00)	(4,000.00)	(5,000.00)	0.00	1,041.00	0.00	(3,959.00)	20.82 %
Total 72220 Special Education Program		(409,941.00)	(111,353.92)	(521,294.92)	28,826.49	306,101.39	31,146.95	(184,046.58)	64.69 %
72230 Vocational Education Program									
524	In-Service/Staff Development	(3,000.00)	0.00	(3,000.00)	0.00	2,050.79	0.00	(949.21)	68.36 %
Total 72230 Vocational Education Program		(3,000.00)	0.00	(3,000.00)	0.00	2,050.79	0.00	(949.21)	68.36 %
99100 Transfers Out									
504	Indirect Cost	(23,200.00)	(6,800.00)	(30,000.00)	0.00	0.00	0.00	(30,000.00)	0.00 %
Total 99100 Transfers Out		(23,200.00)	(6,800.00)	(30,000.00)	0.00	0.00	0.00	(30,000.00)	0.00 %
Total		(4,296,516.44)	(869,154.07)	(5,165,670.51)	290,132.48	3,234,392.39	213,570.17	(1,717,707.95)	66.75 %
Total		(4,296,516.44)	(869,154.07)	(5,165,670.51)	290,132.48	3,234,392.39	213,570.17	(1,717,707.95)	66.75 %
Total For Fund:		142	(869,154.07)	(5,165,670.51)	290,132.48	3,234,392.39	213,570.17	(1,717,707.95)	66.75 %

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Greene County Board of Education
 Balance Sheet (Landscape)
 April 2020

User: Diane Coles
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Fund : 143	Central Cafeteria	Account Number	Account Description	Assets	Balance
143-11130-	-	-	Cash In Bank	2,325.30	
143-11140-	-	-	Cash With Trustee	1,075,425.24	
143-11430-	-	-	Due From Other Governments	0.00	
143-14100-	-	-	Estimated Revenues	4,292,270.00	
143-14200-	-	-	Unliquidated Encumbrances (Control)	35,688.54	
143-14500-	-	-	Expenditures - Current Year (Control)	2,691,081.90	
			Total Assets	8,096,790.98	
			Total Assets and Deferred Outflows of Resources	8,096,790.98	
			Liabilities		
143-21100-	-	-	Accounts Payable	0.00	
143-21310-	-	-	Income Tax Withheld And Unpaid	117.17	
143-21320-	-	-	Social Security Tax	176.38	
143-21325-	-	-	Employee Medicare Deduction	41.24	
143-21330-	-	-	Retirement Contributions	(170.71)	
143-21341-	-	-	Gr Co Teacher Ins	0.00	
143-21342-	-	-	Usable Life	0.00	
143-21351-	-	-	Companion Dental	0.00	
143-21353-	-	-	Usable Cancer	0.00	
143-21361-	-	-	Usuable Vol Life	0.00	
143-21362-	-	-	Usable UI/104	0.00	
143-21370-	-	-	Usable Disability	(59.47)	
143-21410-	-	-	Contracts Payable	0.00	
143-28100-	-	-	Appropriations (Control)	(4,292,270.00)	
143-28500-	-	-	Revenues (Control)	(2,655,429.67)	
			Total Liabilities	(6,947,595.06)	
143-34110-	-	-	Encumbrances - Current Year	(35,688.54)	
143-34570-	-	-	Restricted For Operation Of Non-Inst Ser	(1,113,507.38)	
			Total Equities	(1,149,195.92)	
			Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(8,096,790.98)	
Fund Totals:	143	Central Cafeteria		0.00	

Template Name: LGC Defined
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 Revenue Statement
 by Sub Fund

Greene County Board of Education
 Statement of Revenues by Sub-Fund
 April 2020

User: Diane Cokes
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Fund :	143	Central Cafeteria	Original Est	Amendments	Total Estimated	YTD Realized	Unrealized	Current Revenue	
43521		Lunch Payments-Children	519,347.00	0.00	519,347.00	(310,329.28)	209,017.72	59.75%	(56,406.34)
43522		Lunch Payments-Adults	99,838.00	0.00	99,838.00	(79,433.98)	20,404.02	79.56%	(18,958.92)
43523		Income From Breakfast	98,000.00	0.00	98,000.00	(66,780.91)	31,219.09	68.14%	(13,114.27)
43525		A La Carte Sales	365,169.00	0.00	365,169.00	(328,609.25)	36,559.75	89.99%	(62,807.48)
43000		TOTAL CHARGES FOR CURRENT SERVICES	1,082,354.00	0.00	1,082,354.00	(785,153.42)	297,200.58	72.54%	(151,287.01)
44110		Interest Earned	1,000.00	0.00	1,000.00	(1,011.49)	(11.49)	101.15%	(95.52)
44000		TOTAL OTHER LOCAL REVENUE	1,000.00	0.00	1,000.00	(1,011.49)	(11.49)	101.15%	(95.52)
46520		School Food Service	35,166.00	0.00	35,166.00	(32,878.97)	2,287.03	93.50%	0.00
46000		TOTAL STATE OF TENNESSEE	35,166.00	0.00	35,166.00	(32,878.97)	2,287.03	93.50%	0.00
47111		Section-4-Lunch	2,033,066.00	0.00	2,033,066.00	(1,345,320.12)	687,745.88	66.17%	0.00
47112		USDA Commodities	254,376.00	0.00	254,376.00	0.00	254,376.00	0.00%	0.00
47113		Breakfast	658,108.00	0.00	658,108.00	(440,037.32)	218,070.68	66.86%	0.00
47114		USDA - Other	48,200.00	0.00	48,200.00	(51,028.35)	(2,828.35)	105.87%	0.00
47000		TOTAL FEDERAL GOVERNMENT	2,993,750.00	0.00	2,993,750.00	(1,836,385.79)	1,157,364.21	61.34%	0.00
49800		Operating Transfers	0.00	180,000.00	180,000.00	0.00	180,000.00	0.00%	0.00
49000		TOTAL OPERATING TRANSFERS	0.00	180,000.00	180,000.00	0.00	180,000.00	0.00%	0.00
Total For Fund:	143		4,112,270.00	180,000.00	4,292,270.00	(2,655,429.67)	1,636,840.33	61.87%	(151,382.53)

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
 April 2020

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Fund : 143 Central Cafeteria

Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exd
73100									
162	Clerical Personnel	(36,982.00)	0.00	(36,982.00)	2,944.80	29,870.40	0.00	(7,111.60)	80.77 %
201	Social Security	(2,293.00)	0.00	(2,293.00)	171.06	1,721.01	0.00	(571.99)	75.05 %
204	State Retirement	(2,297.00)	0.00	(2,297.00)	199.14	2,090.97	0.00	(206.03)	91.03 %
206	Life Insurance	(15.00)	0.00	(15.00)	1.20	12.00	0.00	(3.00)	80.00 %
207	Medical Insurance	(7,941.00)	0.00	(7,941.00)	627.00	7,070.40	0.00	(870.60)	89.04 %
208	Dental Insurance	(150.00)	0.00	(150.00)	0.00	0.00	0.00	(150.00)	0.00 %
210	Unemployment Compensation	(30.00)	0.00	(30.00)	0.00	0.00	0.00	(30.00)	0.00 %
212	Employer Medicare	(537.00)	0.00	(537.00)	40.01	402.50	0.00	(134.50)	74.95 %
307	Communication	(11,000.00)	0.00	(11,000.00)	2,161.44	13,169.88	0.00	2,169.88	119.73 %
336	Maintenance And Repair Services-Equipr	(62,000.00)	0.00	(62,000.00)	499.97	11,125.46	15,874.54	(35,000.00)	43.55 %
348	Postal Charges	(3,000.00)	0.00	(3,000.00)	0.00	1,865.50	0.00	(1,134.50)	62.18 %
349	Printing, Stationery And Forms	(2,000.00)	0.00	(2,000.00)	0.00	2,000.00	0.00	0.00	100.00 %
355	Travel	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00 %
399	Other Contracted Services	(3,499,615.00)	0.00	(3,499,615.00)	209,140.72	2,511,533.93	0.00	(988,081.07)	71.77 %
435	Office Supplies	(1,500.00)	0.00	(1,500.00)	0.00	1,570.00	0.00	70.00	104.67 %
469	Usda - Commodities	(254,376.00)	0.00	(254,376.00)	0.00	0.00	0.00	(254,376.00)	0.00 %
499	Other Supplies And Materials	(10,000.00)	0.00	(10,000.00)	1,930.00	9,424.69	0.00	(575.31)	94.25 %
599	Other Charges	(15,000.00)	0.00	(15,000.00)	66.81	9,778.73	0.00	(5,221.27)	65.19 %
710	Food Service Equipment	(203,034.00)	0.00	(383,034.00)	905.73	89,446.43	19,814.00	(273,773.57)	28.52 %
Total 73100	Food Service	(4,112,270.00)	(180,000.00)	(4,292,270.00)	218,587.88	2,691,081.90	35,688.54	(1,565,499.56)	63.53 %
Total		(4,112,270.00)	(180,000.00)	(4,292,270.00)	218,587.88	2,691,081.90	35,688.54	(1,565,499.56)	63.53 %
Total For Fund:	143	(4,112,270.00)	(180,000.00)	(4,292,270.00)	218,587.88	2,691,081.90	35,688.54	(1,565,499.56)	63.53 %

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 (Landscape)

Greene County Board of Education
 Balance Sheet (Landscape)
 April 2020

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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
Assets		
177-11140- - -	Cash With Trustee	557,539.36
177-11410- - -	Accounts Receivable	0.00
177-14100- - -	Estimated Revenues	987,795.00
177-14200- - -	Unliquidated Encumbrances (Control)	381,971.00
177-14500- - -	Expenditures - Current Year (Control)	536,080.52
	Total Assets	2,463,385.88
Total Assets and Deferred Outflows of Resources		
	2,463,385.88	
Liabilities		
177-21100- - -	Accounts Payable	0.00
177-28100- - -	Appropriations (Control)	(987,795.00)
177-28500- - -	Revenues (Control)	(832,209.21)
	Total Liabilities	(1,820,004.21)
177-34110- - -	Encumbrances - Current Year	(381,971.00)
177-34120- - -	Encumbrances - Prior Year	0.00
177-39000- - -	Unassigned	(261,410.67)
	Total Equities	(643,381.67)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balance	(2,463,385.88)
Fund Totals:	177 Education Capital Projects	0.00

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 Revenue Statement
 by Sub Fund

Greene County Board of Education
 Statement of Revenues by Sub-Fund
 April 2020

User: Diane Coles
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Fund :	177	Education Capital Projects	Original Est	Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
40110		Current Property Tax	625,000.00	0.00	625,000.00	(774,030.86)	(149,030.86)	123.84%	(5,241.96)
40120		Trustee's Collections-Prior Year	26,000.00	0.00	26,000.00	(19,795.66)	6,204.34	76.14%	0.00
40125		Trustee Collection Bankruptcy	100.00	0.00	100.00	(24.44)	75.56	24.44%	(1.31)
40130		Circuit Clerk	7,600.00	0.00	7,600.00	(5,004.73)	2,595.27	65.85%	(408.30)
40140		Interest & Penalty	11,000.00	0.00	11,000.00	(4,881.13)	6,118.87	44.37%	(384.85)
40150		Pick-Up Taxes	0.00	0.00	0.00	(1,102.00)	(1,102.00)	No Budget	0.00
40161		Payments in Lieu of Taxes TVA	500.00	0.00	500.00	(348.39)	151.61	69.68%	(35.45)
40162		Payment in Lieu of Taxes Local Utility	1,200.00	0.00	1,200.00	(974.98)	225.02	81.25%	(97.97)
40163		Payment in Lieu of Taxes Other	1,000.00	0.00	1,000.00	(1,204.44)	(204.44)	120.44%	0.00
40320		Bank Excise	2,200.00	0.00	2,200.00	(3,480.68)	(1,280.68)	158.21%	0.00
40000		TOTAL LOCAL TAXES	674,600.00	0.00	674,600.00	(810,847.31)	(136,247.31)	120.20%	(6,169.84)
44110		Interest Earned	20,000.00	0.00	20,000.00	(21,361.90)	(1,361.90)	106.81%	(1,485.91)
44000		TOTAL OTHER LOCAL REVENUE	20,000.00	0.00	20,000.00	(21,361.90)	(1,361.90)	106.81%	(1,485.91)
46990		Other State Revenues	0.00	293,195.00	293,195.00	0.00	293,195.00	0.00%	0.00
46000		TOTAL STATE OF TENNESSEE	0.00	293,195.00	293,195.00	0.00	293,195.00	0.00%	0.00
Total			694,600.00	293,195.00	987,795.00	(832,209.21)	155,585.79	84.25%	(7,655.75)

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 Revenue Statement
 by Sub Fund

Greene County Board of Education
 Statement of Revenues by Sub-Fund
 April 2020

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Fund :	141	General Purpose School	Original Est	Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
46511		Basic Education Program (BEP)	34,118,000.00	(31,000.00)	34,087,000.00	(30,578,300.00)	3,408,700.00	90.00%	(3,408,700.00)
46515		State Pre-K	1,463,597.00	(60,701.00)	1,402,896.00	(854,799.61)	548,096.39	60.93%	(358,729.47)
46550		Drivers Education	31,000.00	0.00	31,000.00	0.00	31,000.00	0.00%	0.00
46590		Other State Education Funds	385,500.00	0.00	385,500.00	(406,698.99)	(21,198.99)	105.50%	(70,833.40)
46591		Coordinated School Health Grant	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00%	0.00
46592		Internet Connectivity	17,355.00	(17,355.00)	0.00	0.00	0.00	No Budget	0.00
46594		Family Resource Grant	29,612.00	0.00	29,612.00	(9,723.15)	29,612.00	0.00%	0.00
46595		SSMS	0.00	9,723.00	9,723.00	(0.15)	38,645.90	55.21%	0.00
46610		Career Ladder Program	86,291.00	0.00	86,291.00	(47,645.10)	9,000.00	0.00%	0.00
46980		Other State Grants	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00%	0.00
46981		Safe Schools Grant	68,780.00	291,730.00	360,510.00	(210,000.00)	150,510.00	58.25%	0.00
46000		TOTAL STATE OF TENNESSEE	36,309,135.00	192,397.00	36,501,532.00	(32,207,166.85)	4,294,365.15	88.24%	(3,838,262.87)
47143		Education of the Handicapped	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00%	0.00
47590		Other Federal Through State	94,959.00	0.00	94,959.00	(50,121.88)	44,837.12	52.78%	(14,437.41)
47640		ROTC Reimbursement	50,000.00	2,000.00	52,000.00	(42,506.61)	9,493.39	81.74%	(5,479.85)
47680		Forest Service	10,000.00	30,000.00	40,000.00	(32,266.82)	7,733.18	80.67%	(32,266.82)
47000		TOTAL FEDERAL GOVERNMENT	159,959.00	32,000.00	191,959.00	(124,895.31)	67,063.69	65.06%	(52,184.08)
49800		Operating Transfers	26,600.00	1,860,636.00	1,887,236.00	(29,860.00)	1,857,376.00	1.58%	0.00
49000		TOTAL OTHER SOURCES	26,600.00	1,860,636.00	1,887,236.00	(29,860.00)	1,857,376.00	1.58%	0.00
Total For Fund: 141			51,114,577.00	2,897,376.00	54,011,953.00	(45,824,457.97)	8,187,495.03	67.94 %	(4,559,068.69)

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
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Fund	Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
72510										
105	Supervisor/Director	(96,000.00)	3,575.00	(92,425.00)	4,615.38	75,602.91	0.00	(16,822.09)	81.80 %	
162	General Personnel	(155,501.00)	0.00	(155,501.00)	11,961.60	131,577.60	0.00	(23,923.40)	84.62 %	
201	Social Security	(15,594.00)	0.00	(15,594.00)	919.72	12,226.20	0.00	(3,367.80)	78.18 %	
204	State Retirement	(15,619.00)	(2,000.00)	(17,619.00)	1,160.40	13,774.10	0.00	(3,844.90)	78.18 %	
206	Life Insurance	(72.00)	(16.00)	(88.00)	6.00	69.60	0.00	(18.40)	79.09 %	
207	Medical Insurance	(42,318.00)	0.00	(42,318.00)	3,396.84	37,861.99	0.00	(4,456.01)	89.47 %	
208	Dental Insurance	(750.00)	0.00	(750.00)	0.00	450.00	0.00	(300.00)	60.00 %	
210	Unemployment Compensation	(140.00)	0.00	(140.00)	0.00	140.00	0.00	0.00	100.00 %	
212	Employer Medicare	(3,435.00)	0.00	(3,435.00)	215.08	2,859.35	0.00	(575.65)	83.24 %	
320	Dues And Memberships	(810.00)	0.00	(810.00)	197.00	586.00	0.00	(224.00)	72.35 %	
336	Maintenance And Repair Services-Equipment	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %	
355	Travel	(3,000.00)	0.00	(3,000.00)	0.00	1,680.48	0.00	(1,319.52)	56.02 %	
399	Other Contracted Services	(28,000.00)	(2,165.00)	(30,165.00)	6,423.31	34,993.60	1,594.00	6,422.60	121.29 %	
411	Data Processing Supplies	(5,000.00)	0.00	(5,000.00)	0.00	2,611.93	32.35	(2,355.72)	52.89 %	
435	Office Supplies	(1,200.00)	(1,000.00)	(2,200.00)	0.00	1,201.82	90.97	(907.21)	58.76 %	
499	Other Supplies And Materials	(1,500.00)	0.00	(1,500.00)	0.00	1,031.31	166.70	(301.99)	79.87 %	
599	Other Charges	(500.00)	0.00	(500.00)	5.95	84.95	0.00	(415.05)	16.99 %	
701	Administration Equipment	(2,000.00)	(1,394.00)	(3,394.00)	0.00	2,937.97	350.00	(106.03)	96.88 %	
Total	72510	(372,439.00)	(3,000.00)	(375,439.00)	28,901.28	319,689.81	2,234.02	(53,515.17)	85.75 %	
72610										
166	Custodial Personnel	(900,000.00)	0.00	(900,000.00)	70,423.92	731,721.96	0.00	(168,278.04)	81.30 %	
189	Other Salaries & Wages	(140,000.00)	0.00	(140,000.00)	9,984.88	110,158.00	0.00	(29,842.00)	78.68 %	
201	Social Security	(64,480.00)	0.00	(64,480.00)	4,785.07	50,133.27	0.00	(14,346.73)	77.75 %	
204	State Retirement	(64,584.00)	(8,200.00)	(72,784.00)	5,373.10	56,188.44	0.00	(16,595.56)	77.20 %	
206	Life Insurance	(588.00)	0.00	(588.00)	42.96	485.23	0.00	(102.77)	82.52 %	
207	Medical Insurance	(280,000.00)	0.00	(280,000.00)	21,457.33	244,621.64	0.00	(35,378.36)	87.36 %	
208	Dental Insurance	(5,000.00)	0.00	(5,000.00)	0.00	1,500.00	0.00	(3,500.00)	30.00 %	
210	Unemployment Compensation	(2,500.00)	0.00	(2,500.00)	0.00	2,500.00	0.00	0.00	100.00 %	
212	Employer Medicare	(15,080.00)	0.00	(15,080.00)	1,119.11	11,745.65	0.00	(3,334.35)	77.89 %	
336	Maintenance And Repair Services-Equipment	(5,000.00)	(900.00)	(5,900.00)	435.51	5,147.25	721.00	(31.75)	99.46 %	
355	Travel	(5,000.00)	0.00	(5,000.00)	285.38	3,080.74	0.00	(1,919.26)	61.61 %	
399	Other Contracted Services	(28,000.00)	0.00	(28,000.00)	1,780.00	23,871.81	4,078.92	(49.27)	99.82 %	
410	Custodial Supplies	(120,000.00)	0.00	(120,000.00)	18,306.77	84,837.85	3,127.89	(32,034.26)	73.30 %	

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Greene County Board of Education
 Statement of Expenditures Summary by Obj by Fund
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Fund	Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% Of Budget Exp
72710										
	201	Social Security	(95,986.00)	0.00	(95,986.00)	7,973.63	79,929.73	0.00	(16,056.27)	83.27 %
	204	State Retirement	(96,141.00)	(12,150.00)	(108,291.00)	9,125.71	91,157.35	0.00	(17,133.65)	84.18 %
	206	Life Insurance	(1,340.00)	0.00	(1,340.00)	91.30	1,038.81	0.00	(301.19)	77.52 %
	207	Medical Insurance	(456,000.00)	0.00	(456,000.00)	36,912.88	402,775.80	0.00	(53,224.20)	88.33 %
	208	Dental Insurance	(6,900.00)	0.00	(6,900.00)	0.00	3,712.16	0.00	(3,187.84)	53.80 %
	210	Unemployment Compensation	(3,200.00)	0.00	(3,200.00)	0.00	3,200.00	0.00	0.00	100.00 %
	212	Employer Medicare	(22,449.00)	0.00	(22,449.00)	1,879.91	18,933.06	0.00	(3,515.94)	84.34 %
	217	Retirement - Hybrid Stabilization	0.00	(100.00)	(100.00)	0.00	91.45	0.00	(8.55)	91.45 %
	307	Communication	(4,200.00)	0.00	(4,200.00)	119.89	1,089.69	1,410.31	(1,700.00)	59.52 %
	329	Laundry Service	(7,000.00)	0.00	(7,000.00)	401.30	5,066.18	1,433.82	(500.00)	92.86 %
	338	Maintenance And Repair Services-Vehicles	(7,500.00)	(2,569.00)	(10,069.00)	0.00	7,858.22	235.44	(1,975.34)	80.38 %
	340	Medical And Dental Services	(14,500.00)	(2,000.00)	(16,500.00)	1,447.00	11,497.00	0.00	(5,003.00)	69.68 %
	351	Rentals	(300.00)	0.00	(300.00)	0.00	0.00	0.00	(300.00)	0.00 %
	355	Travel	(2,000.00)	(3,091.00)	(5,091.00)	0.00	416.42	4,674.00	(200.00)	99.99 %
	399	Other Contracted Services	(500.00)	0.00	(500.00)	0.00	0.00	300.00	(200.00)	60.00 %
	412	Diesel Fuel	(400,000.00)	78,660.00	(321,340.00)	8,425.09	197,118.69	0.00	(124,221.31)	61.34 %
	424	Garage Supplies	(5,000.00)	0.00	(5,000.00)	0.00	4,779.73	175.00	(45.27)	99.09 %
	425	Gasoline	(42,000.00)	0.00	(42,000.00)	3,035.69	20,917.22	0.00	(21,082.78)	49.80 %
	433	Lubricants	(18,000.00)	0.00	(18,000.00)	319.20	11,370.55	3,484.00	(3,145.45)	82.53 %
	450	Tires And Tubes	(45,000.00)	0.00	(45,000.00)	0.00	32,319.36	0.00	12,680.64	100.00 %
	453	Vehicle Parts	(170,000.00)	(75,000.00)	(245,000.00)	8,303.49	252,736.32	3,924.17	11,660.49	104.76 %
	499	Other Supplies And Materials	(8,000.00)	(16,490.00)	(24,490.00)	0.00	21,234.10	2,121.79	(1,134.11)	95.37 %
	599	Other Charges	(25,000.00)	(10,000.00)	(35,000.00)	947.19	22,845.58	15,699.08	3,544.66	110.13 %
	729	Transportation Equipment	(10,000.00)	0.00	(10,000.00)	0.00	300.00	800.00	(8,900.00)	11.00 %
	Total	72710	(2,989,176.00)	(42,740.00)	(3,031,916.00)	212,104.74	2,529,162.44	46,938.25	(455,815.31)	84.97 %
	72810									
	189	Other Salaries & Wages	(89,633.00)	0.00	(89,633.00)	6,714.90	58,466.44	0.00	(31,166.56)	65.23 %
	201	Social Security	(5,557.00)	0.00	(5,557.00)	379.94	3,297.32	0.00	(2,259.68)	59.34 %
	204	State Retirement	(5,566.00)	0.00	(5,566.00)	282.07	2,623.84	0.00	(2,942.16)	47.14 %
	206	Life Insurance	(36.00)	0.00	(36.00)	2.40	26.40	0.00	(9.60)	73.33 %
	207	Medical Insurance	(18,132.00)	0.00	(18,132.00)	1,296.88	14,265.68	0.00	(3,866.32)	78.68 %
	208	Dental Insurance	(300.00)	0.00	(300.00)	0.00	0.00	0.00	(300.00)	0.00 %

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 Revenue Statement
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Greene County Board of Education
 Statement of Revenues by Sub-Fund
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Fund :	141	General Purpose School	Original Est	Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
40110		Current Property Tax	6,600,000.00	0.00	6,600,000.00	(6,723,411.10)	(123,411.10)	101.87%	(45,534.22)
40120		Trustee's Collections-Prior YR	180,000.00	0.00	180,000.00	(208,118.36)	(28,118.36)	115.62%	0.00
40125		Trustee Collection Bankruptcy	200.00	0.00	200.00	(291.67)	(91.67)	145.84%	(13.83)
40130		Circuit Clerk	76,000.00	0.00	76,000.00	(36,233.27)	39,766.73	47.68%	(4,285.52)
40140		Interest & Penalty	65,000.00	0.00	65,000.00	(50,633.67)	14,366.33	77.90%	(3,776.05)
40150		Pick-Up Taxes	1,100.00	10,471.00	11,571.00	(11,570.73)	0.27	100.00%	0.00
40161		Payments in Lieu of Taxes TVA	6,000.00	0.00	6,000.00	(4,545.50)	1,454.50	75.76%	(454.55)
40162		Payments in Lieu of Taxes Local Utility	260,000.00	0.00	260,000.00	(249,372.95)	10,627.05	95.91%	(24,562.69)
40163		Payments in Lieu of Taxes Other	25,000.00	0.00	25,000.00	(10,966.63)	14,033.37	43.87%	0.00
40210		Local Option Sales Tax	5,850,000.00	150,000.00	6,000,000.00	(4,821,119.69)	1,178,880.31	80.35%	(473,705.46)
40275		Mix Drink Tax	5,000.00	0.00	5,000.00	(2,497.74)	2,502.26	49.95%	(62.25)
40320		Bank Excise Tax	18,000.00	0.00	18,000.00	(30,234.21)	(12,234.21)	167.97%	0.00
40350		Interstate Telecomm Tax	4,000.00	(4,000.00)	0.00	0.00	0.00	No Budget	0.00
40390		Other Satory Local Taxes	400.00	0.00	400.00	(140.00)	260.00	35.00%	0.00
40000		TOTAL LOCAL TAXES	13,090,700.00	156,471.00	13,247,171.00	(12,149,135.52)	1,098,035.48	91.71%	(552,394.57)
41110		Marriage License	2,500.00	0.00	2,500.00	(1,510.67)	989.33	60.43%	(159.27)
41000		TOTAL LICENSES AND PERMITS	2,500.00	0.00	2,500.00	(1,510.67)	989.33	60.43%	(159.27)
43104		Sale of Electricity	6,000.00	0.00	6,000.00	(1,849.91)	4,150.09	30.83%	0.00
43380		Vending Machines	1,000.00	0.00	1,000.00	(183.23)	816.77	18.32%	0.00
43531		Transportation Other Systems	90,000.00	0.00	90,000.00	(7,836.93)	82,163.07	8.71%	0.00
43570		Receipts From Individual Schools	80,000.00	15,000.00	95,000.00	(44,033.67)	50,966.33	46.35%	0.00
43581		Community Service Fees-Child	202,524.00	41,000.00	243,524.00	(167,443.82)	76,080.18	66.76%	(16,488.58)
43583		TBI Criminal Background Check	1,000.00	0.00	1,000.00	(507.75)	492.25	50.78%	0.00
43000		TOTAL CHARGES FOR CURRENT SERVICES	380,524.00	56,000.00	436,524.00	(721,855.31)	214,668.69	50.87%	(16,488.58)
44110		Interest Earned	80,000.00	170,000.00	250,000.00	(274,412.81)	(24,412.81)	109.77%	(19,053.11)
44120		Lease/Rentals	18,000.00	0.00	18,000.00	(32,784.00)	(14,784.00)	182.13%	(1,400.00)
44145		Sale of Recycled Materials	3,000.00	0.00	3,000.00	(4,613.17)	(1,613.17)	153.77%	0.00
44170		Miscellaneous Refunds	125,000.00	26,250.00	151,250.00	(63,810.36)	87,439.64	42.19%	(2,423.23)
44530		Sale of Equipment	2,000.00	3,239.00	5,239.00	(10,136.98)	(4,897.98)	193.49%	(66.00)
44560		Damages Recovered From Individual	300.00	0.00	300.00	(53.99)	246.01	18.00%	0.00
44570		Contributions & Gifts	894,859.00	400,383.00	1,295,242.00	(685,627.58)	609,614.42	52.93%	(74,166.06)
44990		Other Local Revenues	22,000.00	0.00	22,000.00	(18,595.42)	3,404.58	84.52%	(2,470.92)
44000		TOTAL OTHER LOCAL REVENUE	1,145,159.00	599,872.00	1,745,031.00	(1,090,034.31)	654,996.69	62.47%	(99,579.32)

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Greene County Board of Education
 Statement of Expenditures Summary by Obi by Fund
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Fund :	Account Number	Account Description	Budget Amount	Budget Amendments	Amended Budget	Month-to-Date Expenditures	Year-to-Date Expenditures	Outstanding Encumbrances	Unencumbered Balance	% OF Budget Exp
141	72320	General Purpose School								
	302	Advertising	(7,000.00)	(1,287.00)	(8,287.00)	425.00	3,712.19	5,000.00	425.19	105.13 %
	307	Communication	(30,000.00)	0.00	(30,000.00)	1,635.88	18,720.80	588.54	(10,690.66)	64.36 %
	320	Dues And Memberships	(8,500.00)	0.00	(8,500.00)	0.00	7,604.00	0.00	(896.00)	89.46 %
	336	Maintenance And Repair Services-Equipment	(300.00)	0.00	(300.00)	0.00	0.00	0.00	(300.00)	0.00 %
	348	Postal Charges	(8,000.00)	307.00	(7,693.00)	47.97	1,560.60	489.12	(5,643.28)	26.64 %
	355	Travel	(4,500.00)	0.00	(4,500.00)	0.00	979.86	0.00	(3,520.14)	21.77 %
	399	Other Contracted Services	(10,000.00)	0.00	(10,000.00)	60.00	4,973.20	1,130.60	(3,896.20)	61.04 %
	435	Office Supplies	(5,500.00)	0.00	(5,500.00)	13.59	1,357.15	1,994.01	(2,148.84)	60.93 %
	599	Other Charges	(1,000.00)	980.00	(20.00)	0.00	20.00	0.00	0.00	100.00 %
	701	Administration Equipment	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
	Total 72320		(437,748.00)	(240.00)	(437,988.00)	35,192.61	327,898.57	9,202.27	(100,887.16)	76.97 %
	72410									
	104	Principals	(1,065,940.00)	6,000.00	(1,059,940.00)	88,326.17	883,261.70	0.00	(176,678.30)	83.33 %
	117	Career Ladder Program	(5,000.00)	0.00	(5,000.00)	590.91	4,727.28	0.00	(272.72)	94.55 %
	139	Assistant Principals	(519,215.00)	12,100.00	(507,115.00)	38,711.27	377,762.79	0.00	(129,352.21)	74.49 %
	161	Secretary(5)	(578,000.00)	(22,000.00)	(600,000.00)	56,110.04	506,534.48	0.00	(93,465.52)	84.42 %
	189	Other Salaries & Wages	(80,000.00)	0.00	(80,000.00)	5,895.25	59,090.00	0.00	(20,910.00)	73.86 %
	201	Social Security	(139,386.00)	0.00	(139,386.00)	11,162.55	108,504.94	0.00	(30,881.06)	77.84 %
	204	State Retirement	(213,432.00)	(4,548.00)	(217,980.00)	18,121.33	176,087.79	0.00	(41,892.21)	80.78 %
	206	Life Insurance	(860.00)	0.00	(860.00)	62.15	669.35	0.00	(190.65)	77.83 %
	208	Medical Insurance	(475,000.00)	0.00	(475,000.00)	38,782.77	409,485.28	0.00	(65,514.72)	86.21 %
	210	Dental Insurance	(8,500.00)	0.00	(8,500.00)	150.00	2,680.00	0.00	(5,820.00)	31.53 %
	212	Unemployment Compensation	(500.00)	0.00	(500.00)	0.00	500.00	0.00	0.00	100.00 %
	212	Employer Medicare	(32,599.00)	0.00	(32,599.00)	2,610.64	25,416.49	0.00	(7,182.51)	77.97 %
	217	Retirement - Hybrid Stabilization	0.00	(12.00)	(12.00)	0.00	3.25	0.00	(8.75)	27.08 %
	307	Communication	(42,000.00)	0.00	(42,000.00)	51.36	29,512.92	186.11	(12,300.97)	70.71 %
	336	Maintenance And Repair Services-Equipment	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
	355	Travel	(2,000.00)	0.00	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %
	399	Other Contracted Services	(45,000.00)	0.00	(45,000.00)	0.00	24,795.75	15,254.85	(4,949.40)	89.00 %
	499	Other Supplies And Materials	(5,000.00)	(2,000.00)	(7,000.00)	0.00	2,702.51	3,674.00	(623.49)	91.09 %
	599	Other Charges	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00 %
	701	Administration Equipment	(2,000.00)	0.00	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00 %
	Total 72410		(3,216,432.00)	(10,460.00)	(3,226,892.00)	260,574.44	2,611,734.53	19,114.96	(396,042.51)	81.53 %

GREENE COUNTY SOLID WASTE

DATE	TON	LOADS	BUS.	DEMO	COPPER/ BRASS	PLASTIC	O.C.C.	O.N.P.	ALUM	BATT	USED OIL	TIRE WGT	TIRE COUNT	RADIATOR	TIN/LIGHT STEEL	FENCE WIRE	USED ANTIFREEZE
MAY '20																	
1	54.76	14	10	9.85								2.32	202		2720		
4	169.83	39	25	5.29			7740					0.42	37		6880		
5	47.23	37	31	14.54		3660									8360		
6	61.49	32	21	3.53				20840			290	8.85	754		3000		
7	85.95	26	15	1.88			9060					2.24	195		5540		
8	59.4	17	11	8.65											2480		
11	142.14	48	29	8.58			7000					3.81	321		7480		
12	62.37	30	23	10.06		3600					370	4.99	394		7320		
13	56.34	32	20	4.9			6500					2.13	185		3700		
14	70.65	29	18	2.7					1840						2480		
15	59.43	16	12	6.65			6120								5580		
18	158.32	43	31	2.22			7340					6.07	417		5280		
19	47.41	22	18	12.26		3460						2.94	256		11200		
20	57.44	41	30	4.09			7520								4420		
21	76.64	27	16	4.24				13400				1.66	144		1380		
22	58.99	18	13	6.55			5320		266						2740		
25	147.05	39	24	7.38								2.9	252		0		
26	59.06	35	25	12.33		3440									9560		
27	78.97	30	18	1.19			5080					5.94	516		5980		
28	68.08	26	16	4.77											2260		
29	50.95	13	12	5.62			6240								4520		
APRIL DIFF							4460		-226						556	87580	5700
TOTALS	1672.5	614	418	137.28	1750	14160	72380	34240	1880	0	660	44.27	3673	556	190460	5700	0

APRIL DIFF= amounts collected after April report turned in

**GREENE COUNTY SOLID WASTE GAS/ MILEAGE REPORT
FISCAL YEAR '20 MAY**

TRUCK #	YEAR	MAKE	Beginning Mileage	Ending Mileage	Fuel/gas	Fuel/diesel	Fuel Cost	Miles Traveled	USE
1	2019	MACK	41788	44080		654.851	1510.12	2292	FRONT LOADER
2	2004	MACK	278552	278552			0	0	FRONT LOADER
3	2013	F-250	128359	129491		79.495	182.77	1132	DIRECTOR
4	1985	IH DUMP	269764	269764				0	ROCK TRUCK
5	2001	F-150	163035	163517	39.453		61.45	482	MOWER TRUCK
6	1997	F-350	266052	267079		111.86	257.16	1027	DEMO/METAL
7	2000	MACK	300661	300698		32.622	75	37	FRONT LOADER
8	2018	MACK	47579	49888		421.976	970.12	2309	FL/ RECYCLE
9	2006	MACK	81092	81323		49.959	114.86	231	ROLL OFF
12	2008	F-250 4 X 4	147542	148768	101.662		154.2	1226	SUPERVISOR
13	1984	C-10	81904	82340	26.099		41.99	436	CENTER MAINT.
14	2014	MACK	93281	94957		318.016	731.11	1676	ROLL OFF
15	2014	MACK	140645	142549		396.222	890.76	1904	ROLL OFF
16	2014	MACK	55876	58097		399.316	898.56	2221	ROLL OFF
17	2014	MACK	106407	106894		99.983	227.56	487	ROLL OFF
19	2007	F-250 4 X 4	209852	210650	66.983		98.85	798	MECHANIC/ MAINT.
20	2001	CHEVY VAN	114448	114717	23.848		35.75	269	VAN INMATES
21	2007	MACK	200000	200000		406.765	935.15	0	FRONT LOADER
22	2001	F-350	270489	270489				0	DEMO/METAL
23	2001	MACK	424396	424944		130.859	302.72	548	FRONT LOADER
25	2003	F-350	240011	240339		30.138	69	328	DEMO/METAL
26	2020	F-350	4554	6388		173.044	397.83	1834	DEMO/METAL
27	2020	F-350	5033	6899		188.269	432.81	1866	DEMO/METAL
Shop Fuel					5	9.977	30.235		
TOTALS					263.045	3503.352	8418.005	21103	

FL= FRONT LOADER

GREENE COUNTY SOLID WASTE

COMPACTOR TONS PER DAY

WEEK OF 5/1/20	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL	SAT
AFTON					24.1	24.1	
BAILEYTON					0	0	
CLEAR SPRINGS					0	0	
CROSS ANCHOR					0	0	
DEBUSK					3.75	3.75	
GREYSTONE					0	0	
HAL HENARD					0	0	
HORSE CREEK					5.17	5.17	5.17
MCDONALD					0	0	
OREBANK					0	0	
ROMEO					4.07	4.07	4.07
ST. JAMES					6.73	6.73	
SUNNYSIDE					8.08	8.08	
WALKERTOWN					5.47	5.47	5.47
WEST GREENE					0	0	
WEST PINES					0	0	
CHUCKEY-DOAK					0	0	
MOSHEIM					0	0	
WEST GREENE HS					0	0	
GRAND TOTAL	0	0	0	0	42.66	57.37	14.71

GREENE COUNTY SOLID WASTE

COMPACTOR TONS PER DAY

WEEK OF 5/4/20	5/4/2020	5/5/2020	5/6/2020	5/7/2020	5/8/2020	TOTAL	5/9/2020
CENTER	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY		SATURDAY
AFTON	23.45			7.38	18.88	49.71	
BAILEYTON	7.89			7.34		15.23	
CLEAR SPRINGS			6.37			6.37	
CROSS ANCHOR		9.57			7.07	16.64	
DEBUSK	6.2				8.26	14.46	
GREYSTONE	8.52			4.36		12.88	
HAL HENARD	7.65	8.81		14.11		30.57	
HORSE CREEK	7.26			7.92		18.91	3.73
MCDONALD	7.57			4.31		11.88	
OREBANK				4.2		4.2	
ROMEO	5.52		4.72			14.03	3.79
ST. JAMES			8.65			8.65	
SUNNYSIDE			9.83			9.83	
WALKERTOWN	8.23		6.96			18.65	3.46
WEST GREENE	22.03			18.61	6.43	47.07	
WEST PINES		9.04				9.04	
CHUCKEY-DOAK						0	
MOSHEIM						0	
WEST GREENE HS						0	
GRAND TOTAL	104.32	27.42	36.53	68.23	40.64	288.12	10.98

GREENE COUNTY SOLID WASTE

COMPACTOR TONS PER DAY

WEEK OF 5/11/20	5/11/2020	5/12/2020	5/13/2020	5/14/2020	5/15/2020	TOTAL	5/16/2020
CENTER	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY		SATURDAY
AFTON	20.01				24.38	44.39	
BAILEYTON	7.55			5.46		13.01	
CLEAR SPRINGS		5.96				5.96	
CROSS ANCHOR		6.53			6.9	13.43	
DEBUSK			8.49		4.18	12.67	
GREYSTONE		9.16				9.16	
HAL HENARD	8.29	8.6		14.99		31.88	
HORSE CREEK	3.27			8.78		17.96	5.91
MCDONALD	6.25			5.02		11.27	
OREBANK			4.56			4.56	
ROMEO	4.63		5.12			9.75	
ST. JAMES		7.64			6.89	14.53	
SUNNYSIDE		8.03			9.3	17.33	
WALKERTOWN	7.57		6.93			19.61	5.11
WEST GREENE	19.62			21.11		49.6	8.87
WEST PINES			8.91			8.91	
CHUCKEY-DOAK						0	
MOSHEIM						0	
WEST GREENE HS						0	
GRAND TOTAL	77.19	45.92	34.01	55.36	51.65	284.02	19.89

GREENE COUNTY SOLID WASTE

COMPACTOR TONS PER DAY

WEEK OF 5/18/20	5/18/2020	5/19/2020	5/20/2020	5/21/2020	5/22/2020	TOTAL	5/23/2020
CENTER	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY		SATURDAY
AFTON	20.54			7.48	18.36	46.38	
BAILEYTON	8.31			5.98		14.29	
CLEAR SPRINGS			5.41			5.41	
CROSS ANCHOR		5.13			6.95	12.08	
DEBUSK	5.67				8	13.67	
GREYSTONE	8.22			5.34		13.56	
HAL HENARD	8.36	9.26		6	5.98	29.6	
HORSE CREEK	5.98			7.2		18.39	5.21
MCDONALD	5.56			5.95		11.51	
OREBANK			5.58			5.58	
ROMEO	5.93		4.08			10.01	
ST. JAMES			7.22			7.22	
SUNNYSIDE			9.03			9.03	
WALKERTOWN	6.64		6.07			18.1	5.39
WEST GREENE	15.53			18.64		34.17	
WEST PINES		8.39			6.55	14.94	
CHUCKEY-DOAK						0	
MOSHEIM						0	
WEST GREENE HS						0	
GRAND TOTAL	90.74	22.78	37.39	56.59	45.84	263.94	10.6

GREENE COUNTY SOLID WASTE

COMPACTOR TONS PER DAY

WEEK OF 5/25/20	5/25/2020	5/26/2020	5/27/2020	5/28/2020	5/29/2020	TOTAL	SAT	5/30/2020
CENTER	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY			
AFTON	22.23			5.61	20.87	48.71		
BAILEYTON	4.32			4.38		8.7		4.04
CLEAR SPRINGS		5.55				5.55		
CROSS ANCHOR			9.48			9.48		
DEBUSK			9.61			9.61		8.49
GREYSTONE		9.45				9.45		
HAL HENARD	8.11	8.52	6.43	6.58		29.64		5.63
HORSE CREEK	5.66			7.95		13.61		5.82
MCDONALD	7.02			4.77		11.79		
OREBANK			7.59			7.59		
ROMEO	9.33		4.64			13.97		7.87
ST. JAMES		8.28			6.96	15.24		
SUNNYSIDE		9.72			8.51	18.23		
WALKERTOWN	6.21		6.38			12.59		6.24
WEST GREENE	24.08			19.25		43.33		6.01
WEST PINES			9.42			9.42		
CHUCKEY-DOAK						0		
MOSHEIM			7.03			7.03		
WEST GREENE HS						0		
GRAND TOTAL	86.96	41.52	60.58	48.54	36.34	273.94		44.1

GREENE COUNTY SOLID WASTE

COMPACTOR TOTALS FOR MAY 2020

AFTON	213.29
BAILEYTON	51.23
CLEAR SPRINGS	23.29
CROSS ANCHOR	51.63
DEBUSK	54.16
GREYSTONE	45.05
HAL HENARD	121.69
HORSE CREEK	74.04
MCDONALD	46.45
OREBANK	21.93
ROMEO	51.83
ST. JAMES	52.37
SUNNYSIDE	62.5
WALKERTOWN	74.42
WEST GREENE	174.17
WEST PINES	42.31
CHUCKEY-DOAK	0
MOSHEIM	7.03
WEST GREENE HS	0
GRAND TOTAL	1167.39

**Greene County Insurance Committee
Regular Meeting-Minutes Open Session
April 22, 2020
Greene County Annex Greeneville, Tennessee**

Members Present:

Danny Lowery-Budget Director	David Mclain- Dir of Schools	Kevin Morrison-Mayor
Erin Elmore-HR	Roger Woolsey-Cnty Atty	Wesley Holt- Sheriff
Brad Peters-Comm.	Kevin Swatsell- Road Sup	
Dale Tucker-Comm	John Waddle-Comm	

Also, Present:

Andrea Hillis-TSC	Krystal Justis-Secretary	
Bridget Bailey-Clinic	Melissa Solomon- Clinic	John McInturff-MM&B

Call to Order:

Mayor Morrison called meeting to order at 8:40 a.m. Meeting was held by online web conference due to the COVID 19 to maintain social distancing. Quorum was present.

Minutes:

Minutes from the March 25, 2020 was approved with one correction. In January 2020 the \$30.00 per hour rate is across the board for use of county vehicle, not during mutual aid. Motion was made by Commissioner Waddle and was seconded by Commissioner Peters to approve minutes from the March 25, 2020 meeting. Motion was then approved with no opposition.

Reports:

Danny Lowery presented the March 2020 financials for 121 and 264 Funds. Motion to approve the reports was made by Roger Woolsey and was seconded by Commissioner Peters with Danny Lowery abstaining since they were his reports.

Discussion:

Clinic saw 341 patients in March 2020 with 60 biometric physicals. Melissa informed the clinic that physicals and well visits are being done in the mornings with sick visits in the afternoons. Sick visits are down and they had several no shows for the physicals due to the scare of the COVID-19. Most physicals were moved to the month of May. Deadline to complete Biometrics was extended to May 29, 2020 (May 30 and 31 is the weekend).

Discussion on accidents with under \$500 damage and sending the employee for drug test and having possible exposure was made with no action taken.

Motion made by Danny Lowery and was seconded by Erin Elmore to go into closed session. Motion was approved with no opposition.

Meeting adjourned for Closed Session.

Open session was reconvened.

**Greene County Insurance Committee
Regular Meeting-Minutes Open Session
April 22, 2020
Greene County Annex Greeneville, Tennessee**

Claims:

Motion made by Commissioner Tucker and was seconded by Commissioner Peters to approve claim 1000119012900 in the amount recommended by the County Attorney. Motion was approved with no opposition.

Motion was made by Roger Woolsey and was seconded by Commissioner Peters to adjourn. Motion was approved with no opposition. Meeting was adjourned.

Respectfully Submitted,
Krystal Justis

Greene County Budget and Finance Committee
Meeting-Minutes May 6th, 2020
Greene County Annex Conference Room, Greeneville, Tennessee

MEMBERS PRESENT:

Mayor Kevin Morrison– Budget & Finance Chairman Robin Quillen-Commissioner
Dale Tucker- Commissioner-VIA Zoom John Waddle- Commissioner-VIA Zoom

ALSO:

Danny Lowery- Director of Finance Roger Woolsey-County Attorney
Regina Nuckols- Budget & Finance Secretary Brad Peters- VIA Zoom
Brad Peters- VIA Zoom Teddy Lawing- VIA Zoom
Kevin Swatsell- Greene County Road Superintendent VIA Zoom

OTHERS:

Reid Seals-WGRV News Media - By Via Zoom teleconference
Eugenia Estes – Greeneville Sun Staff Writer- By Via Zoom teleconference
David McClain- Director of Greene County Schools - By Via Zoom teleconference

CALL TO ORDER:

Mayor Kevin Morrison called the Budget & Finance committee meeting to order on Wednesday, May 6th, 2020 at 1:00 P.M. in the Greene County Conference room at the Annex. A quorum was present.

Motion to approve the Budget & Finance minutes April 1st, 2020 was made by Commissioner Quillen, seconded by Commissioner Tucker. Minutes carried.

BUDGET AMENDMENTS:

For their review, the Committee received budget requests that had already been previously approved by Mayor Morrison. Chairman Morrison read all budget amendments along with a brief explanation for each.

BUDGET AMENDMENTS NEEDING APPROVAL BY THE BUDGET & FINANCE COMMITTEE

Greene County Attorney Roger Woolsey requested that, \$600 be transferred from Part-Time Personnel (169), into Overtime (187). Paralegal worked overtime due to litigations.

Greene County Judge Ken Bailey requested that \$2,355 be transferred from Other Contracted Services (399), into Medical Insurance (207) due to qualifying event employee adding employee plus children.

Greene County Road Superintendent Kevin Swatsell, requested that, \$12,000 be transferred from Diesel (412), into Laborers (149) for end of year adjustments.

Commissioner Quillen made a motion to approve all three budget amendments. It was seconded by Commissioner Waddle. All were in favor.

Greene County Budget and Finance Committee
Meeting-Minutes May 6th, 2020
Greene County Annex Conference Room, Greeneville, Tennessee

RESOLUTIONS:

- A. A Resolution to amend the Greene County Schools General Purpose Fund 141 budget \$6,000 for mid-year changes in revenues & expenditures for the fiscal year 2019-2020. Motion to approve resolution A. was made by Commissioner Waddle and seconded by Commissioner Quillen. Motion passed.
- B. A resolution of the Greene County Legislative Body appropriating \$49,140 to the Sheriff's Department for funds received from various sources for the fiscal year ending June 30, 2020. Motion to approve resolution B. was made by Commissioner Waddle and seconded by Commissioner Tucker. Motion passed.
- C. A resolution of the Greene County Legislative Body to authorize the Greene County Mayor to apply for the Tennessee's Local Government Support Grant (\$1,290,480) with a deadline of April 30, 2021. Programs earmarked. \$500,000 allocated for telecommunications and \$250,000 CAD system for 911. \$235,000 renovation drive-thru EMS sub-station. Motion to approve resolution C. was made by Commissioner Quillen and seconded by Commissioner Waddle. Motion passed.
- D. A resolution of the Greene County Legislative Body appropriating \$502,123 funding to the Fund 116 for improvements at Debusk Center, from the Solid Waste undesignated fund 116 fund balance for Capital Equipment for the fiscal year ending June 30, 2020. Motion to approve resolution D was made by Commissioner Quillen and seconded by Commissioner Tucker. Motion passed. Solid Waste is currently on old pricing schedule. Deadline 15th, proceed doing June 1st with Town of Greenville, still working on contract.

ADJOURNMENT:

Motion to adjourn was made by Commissioner Tucker, seconded by Commissioner Quillen.

The next scheduled meeting for the Budget & Finance meeting will be Wednesday, June 3rd at 1:00 P.M. in the AG conference room of the Greene County Annex building.

Respectfully submitted,
Regina Nuckols
Budget & Finance Secretary

RANGE COMMITTEE MINUTES

MARCH 10, 2020

WITH QUORUM PRESENT, MEETING WAS CALLED TO ORDER BY CHIEF TIM WARD AT 8:30 A.M. MEMBERS ATTENDING INCLUDED MAYOR KEVIN MORRISON, RANGE MASTER TERRY CANNON, SHERIFF WESLEY HOLT, ROCCO PRESTON, CHIEF TIM WARD, TOMMY WHITEHEAD, AND DICK FAWBUSH. BRIAN CLICK AND JAMES McAFEE WERE ABSENT. OTHERS ATTENDING INCLUDED CHIEF DEPUTY DAVID BEVERLY, COUNTY ATTORNEY ROGER WOOLSEY, TIM DAVIS, JERRY STROM, OFFICER'S EDDIE KEY AND KEVIN GASS, DIANE SWATZELL. MINUTES FROM PRIOR MINUTES WERE READ BY TIM DAVIS. MINUTES WERE APPROVED.

ON A MOTION BY SHERIFF HOLT AND SECOND BY MAYOR MORRISON, DIANE SWATZELL WAS APPOINTED SECRETARY FOR RANGE COMMITTEE.

DISCUSSED COST OF IMPROVEMENTS AT LOWER RANGE. IT WAS SUGGESTED TO USE A PULLEY SYSTEM ON HALF OF THE EXISTING RANGE. A SYSTEM WAS FOUND ONLINE FOR \$500.00 PER UNIT AT 25 YARDS. ESTIMATED COST ABOUT \$5,000 FOR WOOD, TABLE, STEEL AND LABOR. RANGE MASTER CANNON ADVISED THAT HANDGUN CLASSES ARE NOT ALLOWED AT UPPER RANGE BECAUSE OF RAILROAD TIES. THEY NEED BALLISTIC STEEL BETWEEN STALLS. MAYOR MORRISON HAD A MEETING SCHEDULED WITH CARROLL COUNTY BUT HAD TO CANCEL. THEY HAVE A BARRIER AT EACH VENUE IN MIDDLE DIVIDING RIFLE AND HANDGUNS. TOMMY WHITEHEAD POINTED OUT THAT AT 25 YARDS YOU GAIN 1.5 FEET AND THIS COULD GO OVER BIRM. CHIEF WARD SUGGESTED MOVING TO 25 YARD LINE WITH PULLEY SYSTEM. STROM SUGGESTED TO TRAVEL AND LOOK AT BARRIERS USING 6X6X8 BOARDS AND FILL INSIDE WITH SHREDDED RUBBER. CHIEF WARD SUGGESTED 12' DEAD WALL. STROM WILL BRING A RECORD OF REQUIREMENTS FOR THE SIZE AND DEPTH OF WALL AND THE FEASIBILITY OF 10 STATIONS AT 25 YARD LINE WITH COVERD CABLE RETRIVER SYSTEM. ALSO DISCUSSED USING TRANSLUCENT MATERIAL FOR ROOFING SO WE WILL NOT USE ELECTRICITY. CLIFFORD LAWING WILL GET ESTIMATE ON MATERIAL TO BUILD A 50 YARD WALL. NO DECISION WAS MADE.

NEXT DISSCUSION INVOLVED THE GRANT.

Corrected
*THE LAND THAT COUNTY SCHOOL SYSTEM AND TOWN OF GREENEVILLE WILL DONATE IS 4.38 ACRES. THE VALUE OF THE LAND WILL COUNT AS INKIND. WE MUST HAVE A RESOLUTION TO ACCEPT PROPERTY FROM SCHOOL AND CITY. WILL GET VALUE FROM ASSESSOR OF PROPERTY CHUCK JEFFERS.

*TOMMY WHITEHEAD ADVISED THAT STATE FORESTRY APPRAISED STANDING TIMBER IN ORIGINAL GRANT.

*JERRY STROM – ALREADY HAVE ESTIMATED COST ON ROAD CONSTRUCTION AND EQUIPMENT ON SPORTING CLAYS.

*CHIEF WARD LEAVE RIFLE RANGE IN SAME LOCATION. PUT ARCHERY, SPORTING CLAYS AND COWBOY TOWN TOGETHER.

* RANGE MASTER CANNON EXPRESSED CONCERN WITH ROCKS IN THE LOCATION DISCUSSED FOR THE COWBOY TOWN AND SUGGESTED LEAVING OUT OF APPLICATION. MAYOR MORRISON MADE A MOTION TO GET DAVE WRIGHT, TERRY CANNON AND JERRY STROM TO EXAMINE FEASIBILITY COST FOR NEXT MEETING. MOTION SECOND BY DICK FAWBUSH. MOTION CARRIED.

*PUBLIC ACCESS MAY BE LIMITED DUE TO COVID 19.

*SCHOLASTIC CLAY TARGETS REGIONAL SKEET TOURNAMENT SCHEDULED FOR MAY 29, 2020.

*TOWERING OAKS STARTED A SHOOTING TEAM. THEY WOULD LIKE TO SERVE FOOD AT THEIR EVENT TO RAISE FUNDS FOR THEIR TEAM.

*STROM MADE MOTION TO PAY 10% FEE THAT CAN BE WAIVED. DURING DISCUSSION DICK FAWBUSH QUESTION IF WE NEEDED TO HAVE PROOF OF LIABILITY INSURANCE. MOTION WAS AMENDED THAT STATED PROOF OF LIABILITY INSURANCE MUST BE PROVIDED. RANGE MASTER DOES NOT HAVE THE AUTHORITY TO WAIVE FEES. MUST HAVE COMMITTEE APPROVAL TO WAIVE FEE. MOTION WAS SECOND BY SHERIFF WESLEY HOLT. MOTION PASSED.

NEXT SCHEDULED MEETING WILL BE APRIL 14, 2020 AT 8:30 A.M. AT RANGE.

MEETING ADJOURNED AT 10:20 A.M. ON MOTION BY DIANE SWATZELL, SECOND BY SHERIFF HOLT.

RESPECTIVELY SUBMITTED

DIANE SWATZELL

RECORDING SECRETARY

Greene Co. School system transferred 2/3 interest in land to be used by Range. City gave their 1/3 interest to use for range improvements.

Amended motions made by Sheriff Wesley Holt and second by Jerry Strom.

*Diane Swatzell
Recording Secretary
5/19/2020*

Greene County Commission Education Committee

2 March 2020

Regular Meeting

The Greene County Commission Education Committee met at 3:30 PM at the Greene County Schools Central Office for its regular March meeting.

Committee Members in Attendance: Chairman Butch Patterson, Bill Dabbs, Lloyd Bowers, and Paul Burkey. Tim White was absent. Director David McLain was present as well.

Others in Attendance: Bill Ripley, George Frye, Clark Justis, Minnie Banks, Mayor Morrison, Danny Lowery, Roger Woolsey, Erin Elmore

The Committee reviewed the minutes from the 3 February meeting. Mr. Bowers made the motion to approve the minutes. Mr. Dabbs seconded. Motion to approve passed 4-0.

Mr. Burkey made a motion that the Education Committee request that the staffs of the Greene County Schools and the Greene County Budget Director collaborate to provide rough estimates for the costs over the next thirty years of 1) running the school system using the infrastructure as it currently exists and 2) running the school system using the School Board-approved, but not funded, future infrastructure. The purpose is to quantify a general understanding that a newer, smaller infrastructure would be less expensive over time than the older, larger one. Mr. Bowers seconded the motion. After significant discussion about how to frame the response, the Committee approved the motion 4-0.

Mr. McLain presented a resolution to allocate \$79,810 of additional revenues to various lines within the 2019-2020 budget. Mr. Bowers made the motion to recommend Budget Committee and County Commission approval. Mr. Dabbs seconded. Motion to approve passed 4-0.

Mr. McLain presented a resolution to allocate \$57,336 of additional revenues from a Save the Children grant to staff and supply one program (Vroom) at Mosheim and two programs (Summer Boost and KinderBoost) at Nolachucky. Mr. Dabbs made the motion to recommend Budget Committee and County Commission approval. Mr. Bowers seconded. Motion to approve passed 4-0.

Mr. McLain presented a resolution to allocate \$20,000 of additional revenues from a State School Bus Seat Restraint Grant to add seat restraints to two new buses. Mr. Burkey made the motion to recommend Budget Committee and County Commission approval. Mr. Bowers seconded. Motion to approve passed 4-0.

Mr. McLain presented a resolution to move \$64,500 from the Greene County Schools Unassigned Fund to the Capital Projects Budget Line for the purpose of contracting with Cope Architecture out of Knoxville, Tenn to do preliminary scoping of the costs for two new high school facilities. Mr. Bowers made the motion to recommend Budget Committee and County Commission approval. Mr. Dabbs seconded. Motion to approve passed 4-0.

Mr. McLain and Mr. Ripley closed the meeting with a presentation honoring Chuckey-Doak High School students who came in second in a regional Brooks-Malone sponsored building/carpentry competition.

Meeting adjourned.

The next Education Committee meeting will be at 3:30 PM on Monday 2 March.

Respectfully submitted,

Paul Burkey
Secretary



Minutes of the Greene County Regional Planning Commission

A meeting of the Greene County, TN Regional Planning Commission was held via Zoom video conferencing on Tuesday, April 14, 2020, beginning at 1:00 p.m.

Members Present/Absent

Sam Riley, Chairman
Gwen Lilley, Vice-Chairman
Gary Rector, Secretary
Lyle Parton, Alternate Secretary
Edwin Remine
Kristin Girton
Stevi King
Phillip Ottinger
Jason Cobble

Staff Representatives Present/Absent

Kevin Morrison, County Mayor
Roger Woolsey, County Attorney
Kevin Swatsell, Road Superintendent
Tim Tweed, Building Official
Amy Tweed, Planning Coordinator

Also participating: Interested citizens

The regular monthly Planning Commission meeting was held via video conferencing, as public assemblies were prohibited per a public health State of Emergency issued by Governor Lee. Public notification on the change in meeting format, as well as how to join the video conference, had been provided via the Greeneville Sun and WGRV.

The Chairman called the meeting to order, performed a roll call of members, and determined a quorum was present. Participants were directed to state their names and wait to be recognized by the Chairman before beginning their statements or questions. The Planning Commission was informed that Amy Tweed, Planning Coordinator, would act as assistant to the chairman.

Staff stated that the state of emergency had resulted in business closures and changes in operation, resulting in increased difficulty in obtaining signatures on subdivision plats. For this reason, finalized plats with signatures had not been submitted to staff prior to the meeting, as per Planning Commission policy. Amy Tweed requested, as the difficulty was not the result of the property owners/surveyors, that the Commission grant approval to plats, where appropriate, subject to addition of signatures. Ms. Tweed would verify each signature prior to the plat being signed by the Secretary of the Planning Commission.

The Chairman asked if members had received the draft minutes of the March 10, 2020 meeting. A motion was made by Edwin Remine, seconded by Gwen Lilley, to approve the minutes as written. The motion was approved unanimously.

Logical Lawn Care and Landscaping Design, LLC Lot Area Approval. The Planning Commission reviewed and considered approving the lot area for Logical Lawn Care and

Landscaping Design, LLC, to be located adjacent to East Andrew Johnson Highway on a portion of tax parcel 077-071.00 (specifically, Lot 22R of the Redivision of Tracts 20-27 of the Jackie Snipes Property, Plat Cabinet K, Slide 307). Staff stated the site was zoned A-1, General Agricultural District, and that the *Greene County Zoning Resolution* required the lot size for uses other than single family residential and woodworking shops be reviewed by the Planning Commission. W&W Engineering represented the property owner. The Planning Commission was informed the site contained 3.74 acres and had 200 feet of lot frontage on East Andrew Johnson Highway. A motion was made by Gwen Lilley, seconded by Kristin Girton, to approve the lot area for the proposed use. The motion carried unanimously.

Corbit Cooper Property Subdivision. The Planning Commission reviewed and considered granting preliminary and final approval to the Corbit Cooper Property Subdivision, for two lots totaling 1.89 acres, located adjacent to Asheville Highway and Buckboard Road in the 18th civil district. Daniel Coffey of Azimuth Engineering, representing the property owner, requested that the item be removed from the agenda. As per Planning Commission policy, when plats were removed from consideration at the meeting, a motion was made and voted on to deny approval of the plat. Therefore a motion was made by Kristin Girton, seconded by Gary Rector, to deny approval of the plat, as per request by the property owner/representative. The motion carried unanimously.

Division of a Portion of the Lowell and Virginia Brown Property. The Planning Commission reviewed and considered granting preliminary and final approval to the Division of a Portion of the Lowell and Virginia Brown Property, for one lot totaling 2.00 acres, located adjacent to Brown Road in the 1st civil district. Daniel Hopson of H5 Land Surveying and Mapping represented the property owner. Staff recommended granting approval subject to addition of required signatures, as the plat met all other applicable requirements. A motion was made by Lyle Parton, seconded by Gwen Lilley, to approve the plat subject to addition of signatures, as it met all other applicable requirements. The motion carried unanimously.

Joe and Jeanette Pettit Estate Subdivision. The Planning Commission reviewed and considered granting preliminary and final approval to the Joe and Jeanette Pettit Estate Subdivision, for three lots totaling 1.82 acres, located adjacent to Mohawk Creek Road in the 6th civil district. Todd Shelton of Professional Surveying Inc. represented the property owner. Staff recommended granting approval subject to addition of required signatures, as the plat met all other applicable requirements. A motion was made by Kristin Girton, seconded by Gary Rector, to approve the plat subject to addition of signatures, as it met all other applicable requirements. The motion carried unanimously.

Lot Frontage Variance for 155 Timber Ridge Road. The Planning Commission reviewed and considered granting a variance to Article III.C.1.a (Lot Arrangement) of the *Greene County*

Subdivision Regulations to permit a property exchange for an existing land-locked parcel located at 155 Timber Ridge Road. Information provided was as follows:

1. Randall Trentham owned tax parcel 120-093.00, a 20.28 acre tract located at 215 Timber Ridge Road. Prior to adoption of the *Greene County Subdivision Regulations* in the 1970's, a 0.54 acre lot was cut from this tract. This lot, now owned by Wayne Cutshaw and located at 155 Timber Ridge Road, is located in the center of the Trentham property and did not have public road frontage.
2. A survey of the property verified that approximately 13 feet of one side of the Cutshaw house was located across the property line on Trentham property. Mr. Trentham and Mr. Cutshaw were willing to exchange property by swapping an area roughly 26 feet wide adjacent to the Cutshaw house sideline with an equal-sized portion of the Cutshaw rear yard. Because any change to a property line created a new lot, and new lots were required to have at least 50 feet of frontage on an open public road or permanent easement/private street, the plat could not be approved without a variance being granted.
3. T.C.A. § 13-3-402(d) permitted planning commissions to grant variances to subdivision regulations, provided such variances were adopted at a public meeting.
4. Article III. I of the *Greene County Subdivision Regulations* stated that variances could be granted when the subdivider could show that a provision of the standards would cause unnecessary hardship if strictly adhered to, or when the Greene County Regional Planning Commission decided that there were topographical or other conditions peculiar to the site, and a departure could be made without destroying the intent of such provisions. Any variance thus authorized was to be stated in writing in the minutes of the Planning Commission meeting, along with the reasoning on which the departure was justified.

Daniel Coffey of Azimuth Engineering represented the property owner.

Staff recommended granting a variance to Article III.C.1.a of the *Subdivision Regulations* to permit approval of the lot without required frontage, based on the following rationale:

1. This was a legal nonconforming lot created before adoption of the *Subdivision Regulations*.
2. The proposal would not increase the degree of nonconformity, in that the lot size would not increase.
3. Denial of the request would cause an unnecessary hardship on the property owner, as the existing structure is located across the lot line.
4. This situation was particular to this property, and approval would not destroy the intent of the regulations.

A motion was made by Lyle Parton, seconded by Kristin Girton, to approve the variance based on the rationale stated. The motion carried unanimously.

Trentham and Cutshaw Subdivision. The Planning Commission reviewed and considered granting preliminary and final approval to the Trentham and Cutshaw Subdivision, for two parcels totaling 20.83 acres, located adjacent to Timber Ridge Road in the 25th civil district. Daniel Coffey of Azimuth Engineering, represented the property owners. Staff stated the Wayne Cutshaw lot

was landlocked and accessed via a 12'x165' private easement across the Randal and Katherine Trentham property. The purpose of the plat was to remove a lot line that bisected the existing Cutshaw home. A variance had been granted by the Planning Commission (see previous item) permitting approval of a revision to the Cutshaw property without requiring that it meet public road frontage requirements. Staff recommended granting approval to the plat, provided a note was added to the plat stating that a variance had been granted to lot frontage requirements on April 14, 2020, and subject to the addition of signatures, based on the following rationale:

1. A variance had been granted permitting a change to the shape of an existing land-locked lot (tax parcel 120-093.01) without requiring the lot to meet road frontage requirements.
2. Approving the plat would remove the lot line bisecting the residence located primarily on Lot 1, and bring it into compliance to setback regulations.
3. The plat met all other applicable requirements.

A motion was made by Edwin Remine, seconded by Gwen Lilley, to approve the plat subject to addition of signatures, based on rationale as provided by staff. The motion carried unanimously.

Survey for Earlin Darnell and Ada Ruth Darnell. The Planning Commission reviewed and considered granting preliminary and final approval to the Survey for Earlin Darnell and Ada Ruth Darnell, for two lots totaling 1.93 acres, located adjacent to Piney Grove Road in the 2nd civil district. Mr. Darnell was part of the video conference. The Planning Commission was informed that each lot had an existing structure, and the "Certificate for Verification of Existing Septic System" had been signed. Staff stated all other signatures had been obtained, the plat met all applicable requirements, and recommended granting approval. A motion was made by Lyle Parton, seconded by Gwen Lilley to grant approval as the plat met all applicable requirements. The motion carried unanimously.

Administrative minor subdivisions. The Planning Commission was informed that the following subdivisions had been approved by staff since the last meeting.

- Property survey for Ferne Hawkins Pierce heirs, for one lot totaling 0.27 acres, located adjacent to Hawkins Lane in the 11th civil district.
- Division of a Portion of the Hilda Foulks Property (Replat of Ivan Greene Property), for one lot totaling 0.52 acres, located adjacent to Old Snapps Ferry Road in the 20th civil district.
- Survey of a portion of the Ronnie & Mary Arwood Property, for one lot totaling 0.65 acres, located adjacent to Fillers Mill Road in the 18th civil district.
- Redivision of Lots 11 and 12 of the Howard West Property, for one lot totaling 1.15 acres, located adjacent to Ottway Road in the 11th civil district.
- Charlotte Mardis Subdivision, for one lot totaling 0.12 acres, located off Church Lane in the 6th civil district.

- Jimmy and Brenda Starnes Subdivision, for one lot totaling 1.14 acres, located adjacent to West Allens Bridge Road in the 9th civil district.

A motion was made by Gary Rector, seconded by Kristin Girton, to accept the list. The motion carried unanimously.

Monthly Activity Report for the Building and Zoning Office. Tim Tweed discussed the monthly activity report for Greene County Building/Planning/Zoning. A motion was made by Gary Rector, seconded by Lyle Parton, to accept the monthly report. The motion carried unanimously.

Other Business.

There being no further business, a motion was made by Lyle Parton, seconded by Edwin Remine, to adjourn. The motion carried unanimously, and the meeting adjourned at 1:45 p.m.

Approved as written: _____

Secretary: _____

Chairman/Vice Chairman: _____

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

AS A CLERK OF THE COUNTY OF GREENE, TENNESSEE I HEREBY CERTIFY TO
THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
NOTARY PUBLIC DURING THE JUNE 15, 2020 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. ROBIN S DEAN	140 MAGNOLIA DR GREENEVILLE TN 377435429	423-470-2388	1205 W MAIN ST GREENEVILLE TN 377434619	423-823-9836	
2. DIANE LAVONNE GIBSON	3375 NEWPORT HWY GREENEVILLE TN 377433482	423-552-1855	1055 W ANDREW JOHNSON HWY GREENEVILLE TN 377451437	423-639-5151	
3. TOHNYA SYLENA GREY	285 ELMER HAYES ROAD MOSHLEM TN 37818	423-422-7820	1055 W. AJ HWY GREENEVILLE TN 37745	423-639-5151	MCINTURFF MILLIGAN AND BROOKS
4. REGINA GAIL IDELL	1030 107 CUTOFF AFTON TN 376166517	423-823-1027	PO BOX 308 GREENEVILLE TN 377440308	423-639-5429	
5. MICHALA ANN MYERS	5240 BAILEYTON RD GREENEVILLE TN 377458996	423-823-0614	124 N MAIN ST GREENEVILLE TN 377434920	423-783-1026	
6. ZADA P RICHARDS	295 SHED RIDGE LANE FALL BRANCH TINTN 37656	348-6845			
7. AMANDA SAVAGE	5215 HORTON HWY GREENEVILLE TN 377457810	423-552-4158	100 S MAIN ST GREENEVILLE TN 377434922	423-639-5183	
8. HEATHER ANN SOLOMON	1203 TANGLEWOOD DR GREENEVILLE TN 377436639	423-552-3359	104 VILLAGE DR STE 5 GREENEVILLE TN 377454257	423-638-9491	
9. ABIGAIL WADE	1625 VALLEY WOODS DR SEVERVILLE TN 378627207	615-720-0088	134 BRISCOE DR LOUISVILLE TN 377776283	--	
10. BRANDON DALTON WOODS	625 OLD SNAPPS FERRY RD CHUCKEY TN 376414251	423-360-8946	2021 MEADOWVIEW LN KINGSPORT TN 376607468	--	
11. CHARLES EDWARD YOKLEY	1046 OLD KENTUCKY RD S GREENEVILLE TN 377437140	423-639-6200	140 W BERNARD AVE GREENEVILLE TN 377439101	423-639-0881	

Devi Dugant
SIGNATURE

CLERK OF THE COUNTY OF GREENE, TENNESSEE
6/21/20 20
DATE



**THE GENERAL PURPOSE SCHOOL FUND
A RESOLUTION TO AMEND THE GREENE COUNTY SCHOOLS BUDGET FOR
YEAR END CHANGES IN REVENUES & EXPENDITURES FOR FISCAL YEAR 2019-2020**

WHEREAS, the Greene County School System is amending the 2019-2020 Budget for the General Purpose School Fund to reflect changes in revenues and expenditures \$ 185,859.00

THEREFORE, the following appropriations will be amended:

REVENUES

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
40110	CURRENT PROPERTY TAX	\$ 123,411	
40120	TRUSTEE'S COLLECTION - PRIOR YEAR	28,118	
40125	TRUSTEE'S COLLECTION BANKRUPTCY	90	
40130	CIRCUIT COURT		16,000
40140	INTEREST & PENALTY		5,000
40161	PAYMENT IN LIEU OF TAXES TVA		500
40275	MIXED DRINK TAX		2,000
40320	BANK EXCISE TAX	12,234	
44110	INTEREST EARNED	24,412	
44120	LEASE/RENTALS	14,784	
44145	SALE OF RECYCLED MATERIALS	1,613	
44530	SALE OF EQUIPMENT	4,897	
44560	DAMAGES RECEIVED FROM INDIVIDUAL		200
	TOTAL REVENUES	\$ 209,559	\$ 23,700

EXPENDITURES

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
71100 449	TEXTBOOKS - BOUND	\$ 234,509	
71100 499	OTHER SUPPLIES AND MATERIALS	30,340	
71100 207	MEDICAL INSURANCE	62,500	
71300 198	NON-CERTIFIED SUBSTITUTE TEACHERS		3,390
71300 201	SOCIAL SECURITY		2,500
71300 207	MEDICAL INSURANCE		7,500
71300 212	MEDICARE		600
72110 207	MEDICAL INSURANCE		575
72120 207	MEDICAL INSURANCE		1,975
72130 195	CERTIFIED SUBSTITUTE TEACHERS		2,000
72130 198	NON-CERTIFIED SUBSTITUTE TEACHERS		2,000
72130 201	SOCIAL SECURITY		5,500
72130 207	MEDICAL INSURANCE		4,000
72130 212	MEDICARE		400
72310 207	MEDICAL INSURANCE		95,000
72320 201	SOCIAL SECURITY		1,000
72320 207	MEDICAL INSURANCE		4,750
72320 212	MEDICARE		225
72410 201	SOCIAL SECURITY		4,750
72410 207	MEDICAL INSURANCE		6,750
72410 212	MEDICARE		1,000
72510 201	SOCIAL SECURITY		1,500
72510 207	MEDICAL INSURANCE		1,000
72510 212	MEDICARE		75
72610 207	MEDICAL INSURANCE		14,750
72710 201	SOCIAL SECURITY		2,000
72710 204	STATE RETIREMENT		3,000
72710 207	MEDICAL INSURANCE		8,750
72710 208	DENTAL INSURANCE		1,000
72710 212	MEDICARE		500
72710 599	OTHER CHARGES	35,000	
	TOTAL EXPENDITURES	\$ 362,349	\$ 176,490

NOW, THEREFORE, BE IT RESOLVED by the Greene County Legislative Body meeting in regular session, this 15th day of June 2020, a quorum being present and a majority voting in the affirmative, that the funds be appropriated as shown above.

County Mayor

Greene County Education Committee
Sponsor

Attorney

County Clerk

County

D.

**THE EDUCATION CAPITAL PROJECTS FUND
A RESOLUTION TO AMEND THE GREENE COUNTY SCHOOLS BUDGET FOR
YEAR END CHANGES IN REVENUES & EXPENDITURES FOR FISCAL YEAR 2019-2020**

WHEREAS, the Greene County School System is amending the 2019-2020 Budget for the Education Capital Project Fund to reflect changes in revenues and expenditures \$ 88,989.00

THEREFORE, the following appropriations will be amended:

REVENUES

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
49700	INSURANCE RECOVERY	\$ 88,989	
	TOTAL REVENUES	\$ 88,989	\$ -

EXPENDITURES

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
91300 729	TRANSPORTATION EQUIPMENT	\$ 88,989	
	TOTAL EXPENDITURES	\$ 88,989	\$ -

NOW, THEREFORE, BE IT RESOLVED by the Greene County Legislative Body meeting in regular session, this 15th day of June 2020, a quorum being present and a majority voting in the affirmative, that the funds be appropriated as shown above.

_____ Greene County Education Committee
County Mayor Sponsor

_____ County
Attorney County Clerk

E.

**A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY APPROPRIATING FUNDS
FOR THE ENHANCED AMBULANCE MEDICAID REIMBURSEMENT PROJECT FOR THE
EMERGENCY MEDICAL SERVICES DEPARTMENT FOR THE FYE JUNE 30, 2020**

WHEREAS, the Tennessee Ambulance Service Association has been working with TennCare officials to improve Medicaid reimbursement for EMS providers in Tennessee and;

WHEREAS, all state Medicaid programs are administered by each state under the direction and funding of the federal government – CMS (Medicare). With regards to EMS, the State of TN provides roughly 35% of the funding for TennCare with CMS funding the other 65% and;

WHEREAS, during FYE 2019, the extension of the Enhanced Ambulance Medicaid program in Tennessee was not guaranteed to continue, leading Tennessee not invoicing the 4th quarterly payment during FYE 2019 leading to the Greene County EMS department needing to fund 5 payments during FYE 2020 and;

WHEREAS, the amount from FYE 2019 returned to the General Fund exceeded thirty-two thousand dollars (\$32,000) and;

WHEREAS, the Greene County EMS department requests funds in the amount of twenty-eight thousand one hundred twenty dollars (\$28,120) to reimburse Tennessee for the 5th payment during FYE 2020.

NOW, THEREFORE BE IT RESOLVED by the county legislative body of Greene County, meeting in regular session this 15th day of June, 2020, a quorum being present and a majority voting in the affirmative, that budget be amended as above:

DECREASE IN UNASSIGNED FUND BALANCE

39000	Unassigned Fund Balance	\$ 28,120
	Total Decrease in Unassigned Fund Balance	\$ 28,120

INCREASE IN BUDGETED APPROPRIATIONS

55130	AMBULANCE/EMERGENCY MEDICAL SERVICES	
599	Other Charges	\$ 28,120
	Total Increase in Appropriations	\$ 28,120

County Mayor

Budget and Finance Committee

Sponsor

County Clerk

County Attorney

F.

**A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY TO APPROPRIATE FUNDS
TO THE SHERIFF'S DEPARTMENT IN THE AMOUNT OF \$1,580 FOR FUNDS RECEIVED
FROM VARIOUS SOURCES FOR THE FYE JUNE 30, 2020**

WHEREAS, the Greene County Sheriff's Department received three hundred dollars (\$300) reimbursement from an insurance claim related to a traffic accident and;

WHEREAS, the Greene County Sheriff's Department received proceeds totaling one thousand two hundred eighty dollars (\$1,280) from the sale of surplus vehicles and equipment and;

NOW, THEREFORE BE IT RESOLVED by the county legislative body of Greene County, meeting in regular session this 15th day of June, 2020, a quorum being present and a majority voting in the affirmative, that the General Fund - #101 budget be amended as follows:

INCREASE IN BUDGETED REVENUE

44530	Sale of Equipment	\$	1,280
49700	Insurance Recovery		300
	Total Increase in Budgeted Revenue	\$	1,580

INCREASE IN BUDGETED APPROPRIATIONS

54110	SHERIFF'S DEPARTMENT		
716	Law Enforcement Equipment	\$	55
54120	SPECIAL PATROLS		
718	Motor Vehicles		1,525
	Total Increase in Appropriations	\$	1,580

County Mayor

Budget and Finance Committee
Sponsor

County Clerk

County Attorney

G.

**RESOLUTION TO BUDGET FROM UNASSIGNED FUND BALANCE
OF THE GENERAL FUND IN THE AMOUNT OF \$5,000
DUE TO THE INCREASE IN COSTS RELATED TO ALCOHOL AND DRUG
PROGRAM TREATMENT FINES**

WHEREAS, this year there have been a higher than normal number of cases meeting that criteria which has depleted the funds available; and

WHEREAS, the only source available is from the Unassigned Fund Balance of the General Fund; and

NOW, THEREFORE; be it resolved by the Greene County Legislative Body meeting in regular session this 15th day of June, 2020, a quorum being present and a majority voting in the affirmative, that the General Fund- #101 budget be amended as follows:

INCREASE AMOUNT BUDGETED FROM Unassigned Fund Balance		
39000	Unassigned Fund Balance	\$ 5,000
	Total Decrease in Unassigned Fund Balance	<u>\$ 5,000</u>

INCREASE APPROPRIATIONS		
55170	Alcohol & Drug Programs	
	599 Other Charges	\$ 5,000
	Total Increase in Appropriations	<u>\$ 5,000</u>

County Mayor

Budget & Finance Committee
Sponsor

County Clerk

County Attorney

H.

**A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY TO APPROPRIATE FUNDS
TO SOLID WASTE – FUND #116 IN THE AMOUNT OF \$2,750 FOR PREPARATION OF
OPERATING THE GREENEVILLE/GREENE COUNTY TRANSFER STATION FOR THE FYE
JUNE 30, 2020**

WHEREAS, Greene County Solid Waste – Fund #116 (Solid Waste) is set to take over the operation of the Greenville/Greene County Transfer Station beginning July 1st, 2020 and;

WHEREAS, Solid Waste requests additional funds be taken from its undesignated fund balance to train the required additional personnel and;

NOW, THEREFORE BE IT RESOLVED by the county legislative body of Greene County, meeting in regular session this 15th day of June, 2020, a quorum being present and a majority voting in the affirmative, that the Solid Waste Fund - #116 budget be amended as follows:

DECREASE IN UNASSIGNED FUND BALANCE

39000	Sale of Equipment	\$	2,750
	Total Decrease in Unassigned Fund Balance	\$	2,750

INCREASE IN BUDGETED APPROPRIATIONS

55731	WASTE PICKUP		
169	Part-Time Personnel	\$	2,500
201	Social Security		180
210	Unemployment		25
212	Medicare		45
	Total Increase in Appropriations	\$	2,750

County Mayor

Budget and Finance Committee

Sponsor

County Clerk

County Attorney

I.

GREENE COUNTY GOVERNMENT



KEVIN MORRISON, MAYOR

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Office: 423-798-1766 Fax: 423-798-1771

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June 3, 2020

**Fiscal Strength and Efficient Government Fiscal Confirmation Letter
ThreeStar Program requirements**

This document confirms that Greene County has taken the following actions in accordance with the requirements of the ThreeStar Program:

- The county mayor has reviewed with the county commission at an official meeting the county's debt management policy that is currently on file with the Comptroller of the Treasury Office. The purpose of this requirement is to ensure that local elected officials are aware and knowledgeable of the county's debt management policy.
- The county mayor and county commission acknowledge that an annual cash flow forecast must be prepared and submitted to the Comptroller prior to issuance of debt. The purpose of this requirement is to ensure elected officials are aware that prior to the issuance of debt the county must go through the process of assessing the county's cash flow. This is done to evaluate the county's finances and confirm that sufficient revenues are available to cover additional debt service associated with the proposed issuance of debt.
- The county mayor and county commission acknowledge that all county offices are required to have documented system of internal controls (TCA Section 9-18-102).

Debt Management Policy

This is an acknowledgement that *the Debt Management Policy of Greene County is on file with the Office of the Comptroller of the Treasury* and was reviewed with the members of the Greene County Commission present at the meeting held on the 15th day of June.

Minutes of this meeting have been included as documentation of this agenda item.

Annual Cash Flow Forecast

This is an acknowledgement that *prior to the issuance of debt an annual cash flow forecast was prepared for the appropriate fund and submitted to the Comptroller's office* and was reviewed with the members of the _____ County Commission present at the meeting held on the ___ day of _____.

Minutes of this meeting have been included as documentation of this agenda item.

Confirmation of Documented Internal Controls Requirement

This is an acknowledgement that _____ County Commission understands that all county offices are required to develop a documented system of internal control for all offices, funds, and departments under the authority and administration of the elected officials of _____ County in compliance with Section 9-18-102 (a), Tennessee Code Annotated.

Acknowledged this _____ day of _____, 20__.

County Mayor/Executive Name

Signature

GREENE COUNTY TENNESSEE

Debt Management Policy



Revised: December 19, 2011

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INTRODUCTION

This Debt Management Policy (the “Debt Policy”) is a written guideline with parameters that affect the amount and type of debt that can be issued by Greene County, Tennessee (the “County”), the issuance process and the management of the County’s debt. The purpose of this Debt Policy is to improve the quality of management and legislative decisions and to provide justification for the structure of debt issuances consistent with the Debt Policy’s goals while demonstrating a commitment to long-term capital planning. It is also the intent of the County that this Debt Policy will signal to credit rating agencies, investors and the capital markets that the County is well managed and will always be prepared to meet its obligations in a timely manner. This Debt Policy fulfills the requirements of the State of Tennessee regarding the adoption of a formal debt management policy on or before January 1, 2012.

This Debt Policy provides guidelines for the County to manage its debt and related annual costs within both current and projected available resources while promoting understanding and transparency for our citizens, taxpayers, rate payers, businesses, investors and other interested parties.

The County may, from time to time, review this Debt Policy and make revisions and updates, if warranted.

**GREENE COUNTY, TENNESSEE
DEBT MANAGEMENT POLICY**

I. INTRODUCTORY STATEMENT

In managing its Debt (defined herein as tax-exempt or taxable bonds, capital outlay notes, other notes, capital leases, inter-fund loans or notes and loan agreements); it is the County's policy to:

- Achieve the lowest cost of capital within acceptable risk parameters
- Maintain or improve credit ratings
- Assure reasonable cost access to the capital markets
- Preserve financial and management flexibility
- Manage interest rate risk exposure within acceptable risk parameters

II. GOALS AND OBJECTIVES

Debt policies and procedures are tools that ensure that financial resources are adequate to meet the County's long-term capital planning objectives. In addition, the Debt management policy (the "Debt Policy") helps to ensure that financings undertaken by the County have certain clear, objective standards which allow the County to protect its financial resources in order to meet its long-term capital needs.

The Debt Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the County's specific capital improvement needs; ability to repay financial obligations; and, existing legal, economic, and financial market conditions. Specifically, the policies outlined in this document are intended to assist in the following:

- To guide the County in policy and debt issuance decisions
- To maintain appropriate capital assets for present and future needs
- To promote sound financial management
- To protect the County's credit rating
- To ensure the County's debt is issued legally under applicable state and federal laws
- To promote cooperation and coordination with other parties in the financing

- To evaluate debt issuance options

III. PROCEDURES FOR ISSUANCE OF DEBT

1) Authority

- a) The County will only issue Debt by utilizing the statutory authorities provided by *Tennessee Code Annotated* as supplemented and revised (“TCA”) and the Internal Revenue Code (the “Code”).
- b) The County will adhere to any lawfully promulgated rules and regulations of the State and those promulgated under the Code.
- c) All Debt must be formally authorized by resolution of the County’s Legislative Body.

2) Transparency

- a) It is recognized that the issuance of Debt must have various approvals and on occasion, written reports provided by the State of Tennessee Comptroller’s office either prior to adoption of resolutions authorizing such Debt, prior to issuance and/or following issuance. The County, in conjunction with any professionals (including, but not limited to, financial advisors, underwriters, bond counsel, etc. which may individually or collectively be referred to herein as “Financial Professionals”) will ensure compliance with TCA, the Code and all Federal and State rules and regulations. Such State compliance will include, but not be limited to, compliance with all legal requirements regarding adequate public notice of all meetings of the County related to consideration and approval of Debt. Additionally, the County shall provide the Tennessee Comptroller’s office sufficient information on the Debt to not only allow for transparency regarding the issuance, but also assuring that the Comptroller’s office has sufficient information to adequately report or approve any formal action related to the sale and issuance of Debt. The County will also make this information available to its legislative body, citizens and other interested parties.
- b) The County will file its Audited Financial Statements and any Continuing Disclosure document prepared by the County or its Dissemination Agent. To promote transparency and understanding, these documents should be furnished to members of the Legislative Body and made available electronically or by other usual and customary means to its citizens, taxpayers, rate payers, businesses, investors and other interested parties by posting such information on-line or in other prominent places.

- c) All costs (including interest, issuance, continuing, and one-time) related to Debt shall be disclosed to the Legislative Body and citizens in a timely manner. In order to comply with the requirements of the preceding sentence, an estimate of the costs described above will be presented to the Legislative Body along with any resolution authorizing debt. Within four weeks of closing on a debt transaction, the debt service schedule and the State Form CT-0253 shall be available at the office of the Budget and Accounts Director for review by members of the Legislative Body and the public.

IV. CREDIT QUALITY AND CREDIT ENHANCEMENT

The County's Debt management activities will be conducted in order to maintain or receive the highest possible credit ratings. The Mayor and Budget and Accounts Director in conjunction with any Financial Professionals that the County may choose to engage will be responsible for maintaining relationships and communicating with one or more rating agencies.

The County will consider the use of credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when clearly demonstrable savings can be shown shall an enhancement be considered. The County will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements:

1) Insurance

The County may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

2) Letters of Credit

The County may enter into a letter-of-credit ("LOC") agreement when such an agreement is deemed prudent and advantageous. The County or its Financial Professionals, if any, may seek proposals from qualified banks or other qualified financial institutions pursuant to terms and conditions that are acceptable to the County.

V. AFFORDABILITY

The County shall consider the ability to repay Debt as it relates to the total budget resources, the wealth and income of the community and its property tax base and other revenues available to service the Debt. The County may consider debt ratios

and other benchmarks compared to its peers when analyzing its Debt including materials published by the nationally recognized credit rating agencies.

VI. DEBT STRUCTURE

The County shall establish all terms and conditions relating to the issuance of Debt and will invest all bond proceeds pursuant to the terms of its investment policy, if any. Unless otherwise authorized by the County, the following shall serve as the Debt Policy for determining structure:

1) Term

All capital improvements financed through the issuance of Debt will be financed for a period not to exceed the useful economic life of the improvements and in consideration of the ability of the County to absorb such additional debt service expense. The term of Debt shall be determined by, but not limited to, the economic life of the assets financed, conditions in the capital markets, the availability of adequate revenue streams to service the Debt and the existing pattern of Debt payable from such identifiable fund or enterprise activity, but in no event will the term of such Debt exceed forty (40) years, as outlined in TCA.

2) Capitalized Interest

From time to time, certain financings may require the use of capitalized interest from the date of issuance until the County is able to realize beneficial use and/or occupancy of the financed project. Interest may be capitalized through a period permitted by federal law and TCA if it is determined that doing so is beneficial to the financing by the Legislative Body and is appropriately memorialized in the legislative action authorizing the sale and issuance of the Debt.

3) Debt Service Structure

General Obligation debt issuance shall be planned to achieve relatively net level debt service or level principal amortization considering the County's outstanding debt obligations, while matching debt service to the useful economic life of facilities. Absent events or circumstances determined by its Legislative Body, the County shall avoid the use of bullet or balloon maturities (with the exception of sinking fund requirements required by term bonds) except in those instances where such maturities serve to make existing overall debt service level or match specific income streams. Debt which is supported by project revenues and is intended to be self-supporting should be structured to achieve level proportional coverage to expected available revenues.

4) Call Provisions

In general, the County's Debt should include a call feature no later than ten (10) years from the date of delivery of the bonds. The County will avoid the sale of long-term debt which carries longer redemption features unless a careful evaluation has been conducted by the Mayor and Budget and Accounts Director and/or Financial Professionals, if any, with respect to the value of the call option.

5) Original Issuance Discount/Premium

Debt with original issuance discount/premium will be permitted.

6) Deep Discount Bonds

Deep discount debt may provide a lower cost of borrowing in certain capital markets. The Mayor and Budget and Accounts Director and/or Financial Professionals, if any, should carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon.

VII. DEBT TYPES

When the County determines that Debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

1) Security Structure

a) General Obligation Bonds

The County may issue Debt supported by its full faith, credit and unlimited ad valorem taxing power ("General Obligation Debt"). General Obligation Debt shall be used to finance capital projects that do not have significant independent creditworthiness or significant on-going revenue streams or as additional credit support for revenue-supported Debt, if such support improves the economics of the Debt and is used in accordance with these guidelines.

b) Revenue Debt

The County may issue Debt supported exclusively with revenues generated by a project or enterprise fund ("Revenue Debt"), where repayment of the debt service obligations on such Revenue Debt will be made through revenues generated from specifically designated sources. Typically, Revenue Debt will be issued for capital projects which can be supported from project or enterprise-related revenues.

c) Capital Leases

The County may use capital leases to finance projects assuming the Mayor and Budget and Accounts Director and/or Financial Professionals, if any, determine that such an instrument is economically feasible.

2) Duration

a) Long-Term Debt

The County may issue long-term Debt when it is deemed that capital improvements should not be financed from current revenues or short-term borrowings. Long-term Debt will not be used to finance current operations or normal maintenance. Long-term Debt will be structured such that financial obligations do not exceed the expected useful economic life of the project(s) financed.

- i. *Serial and Term Debt.* Serial and Term Debt may be issued in either fixed or variable rate modes to finance capital infrastructure projects;
- ii. *Capital Outlay Notes ("CONs").* CONs may be issued to finance capital infrastructure projects with an expected life up to twelve years; or
- iii. *Capitalized Leases.* Capitalized Leases may be issued to finance infrastructure projects or equipment with an expected life not greater than its expected useful life.

b) Short-Term Debt

Short-term borrowing may be utilized for:

- i. Financing short economic life assets;
- ii. The construction period of long-term projects;
- iii. For interim financing; or
- iv. For the temporary funding of operational cash flow deficits or anticipated revenues subject to the following policies:
 1. *Bond Anticipation Notes ("BANs").* BANs, including commercial paper notes issued as BANs, may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project or facility. The BANs shall not mature more than 2 years from the date of issuance. BANs can be rolled in accordance with federal

and state law. BANs shall mature within 6 months after substantial completion of the financed facility.

2. *Revenue Anticipation Notes ("RANs") and Tax Anticipation Notes ("TANs")*. RANs and TANS shall be issued only to meet cash flow needs consistent with a finding by bond counsel that the sizing of the issue fully conforms to federal IRS and state requirements and limitations.
3. *Lines of Credit*. Lines of Credit shall be considered as an alternative to other short-term borrowing options. A line of credit shall only be structured to federal and state requirements.
4. *Inter-fund Loans*. Inter-fund Loans shall only be used to fund operational deficiencies among accounts or for capital projects to be paid from current fiscal year revenues. Such inter-fund loans shall be approved by the State Comptroller's office and shall only be issued in compliance with state regulations and limitations.
5. *Other Short-Term Debt*. Other Short-Term Debt including commercial paper notes, BANs, Capitalized Leases and CONs may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable to issue debt in a fixed or variable rate mode. The County will determine and utilize the most advantageous method for short-term borrowing. The County may issue short-term Debt when there is a defined repayment source or amortization of principal.

3) **Interest Rate Modes**

a) **Fixed Rate Debt**

To maintain a predictable debt service schedule, the County may give preference to debt that carries a fixed interest rate.

b) **Variable Rate Debt**

The targeted percentage of net variable rate debt outstanding (excluding (1) debt which has been converted to synthetic fixed rate debt and (2) an amount of debt considered to be naturally hedged to short-term assets in the Unreserved General and/or Debt Service Fund Balance) shall not exceed [25%] of the County's total outstanding debt and will take into consideration the amount and investment strategy of the County's operating cash.

The following circumstances may result in the consideration of issuing variable rate debt:

- i. *Asset-Liability Matching;*
- ii. *Construction Period Funding;*
- iii. *High Fixed Interest Rates.* Interest rates are above historic averages;
- iv. *Diversification of Debt Portfolio;*
- v. *Variable Revenue Stream.* The revenue stream for repayment is variable and is anticipated to move in the same direction as market-generated variable interest rates or the dedication of revenues allows capacity for variability; and
- vi. *Adequate Safeguard Against Risk.* Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts such structures could include, but are not limited to, interest rate caps and short-term cash investments in the County's General Fund.

An analysis by the Mayor and Budget and Accounts Director and/or Financial Professionals, if any, shall be conducted to evaluate and quantify the risks and returns associated with the variable rate Debt including, but not limited to, a recommendation regarding the use of variable rate debt.

4) **Zero Coupon Debt**

Zero Coupon Debt may be used if an analysis has been conducted by the Mayor and Budget and Accounts Director and/or Financial Professionals, if any, and the risks and returns associated with the Zero Coupon Debt have been made. The analysis shall include, but not be limited to a recommendation regarding the use of Zero Coupon Debt as the most feasible instrument considering available revenues streams, the need for the project and other factors determined by the Legislative Body.

5) **Synthetic Debt**

The County will not enter into any new interest rate swaps or other derivative instruments unless it adopts a Debt Derivative Policy consistent with the requirements of TCA and only after approval of the State Comptroller's office and affirmative action of the Legislative Body. To the extent the County has any current existing interest rate swaps or other derivative instruments, the County will monitor these agreements and any amendments consistent with the compliance report issued by the State Comptroller's Office at the time the agreements were previously authorized.

VIII. REFINANCING OUTSTANDING DEBT

The Mayor and Budget and Accounts Director, in conjunction with Financial Professionals, if any, shall have the responsibility to analyze outstanding Debt for refunding opportunities. The Mayor and Budget and Accounts Director will consider the following issues when analyzing possible refunding opportunities:

1) Debt Service Savings

Absent other compelling considerations such as the opportunity to eliminate onerous or restrictive covenants contained in existing Debt documents, the County has established a minimum net present value savings threshold of at least 3.0 percent of the advance refunded Debt principal amount. Current refunding opportunities may be considered by the County using any savings threshold if the refunding generates positive net present value savings. The decision to take less than 3.0 percent net present value savings for an advance refunding or to take the savings in any manner other than a traditional year-to-year level savings pattern must be approved by the Legislative Body or delegated to the County's Mayor.

2) Restructuring for economic purposes

The County may also refund Debt when it is in its best financial interest to do so. Such a refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants or any other reason approved by the Legislative Body in its discretion.

3) Term of Refunding Issues

Normally, the County will refund Debt equal to or within its existing term. However, the Mayor and Budget and Accounts Director may consider maturity extension, when necessary to achieve desired outcomes, provided that such extension is legally permissible and it is approved by the Legislative Body. The Mayor and Budget and Accounts Director may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful economic life of the financed facility and the concept of inter-generational equity should guide these decisions.

4) Escrow Structuring

The County shall utilize the least costly securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third party agent, who is not a broker-dealer stating that the securities were procured through an arms-length, competitive bid process, that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable

within Federal guidelines. In cases where taxable Debt is involved, the Mayor and Budget and Accounts Director, with the approval of bond counsel, may make a direct purchase as long as such purchase is the most efficient and least costly. Under no circumstances shall an underwriter, agent or any Financial Professionals sell escrow securities involving tax-exempt Debt to the County from its own account.

5) **Arbitrage**

The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any positive arbitrage will be rebated as necessary according to Federal guidelines.

IX. METHODS OF ISSUANCE

The Mayor and Budget and Accounts Director may consult with a Financial Professional regarding the method of sale of Debt. Subject to approval by the Legislative Body, the Mayor and Budget and Accounts Director will determine the method of issuance of Debt on a case-by-case basis consistent with the options provided by prevailing State law.

1) **Competitive Sale**

In a competitive sale, the County's Debt will be offered in a public sale to any and all eligible bidders. Unless bids are rejected, the Debt shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

2) **Negotiated Sale**

The County recognizes that some securities are best sold through a negotiated sale with an underwriter or group of underwriters. The County shall assess the following circumstances in determining whether a negotiated sale is the best method of sale:

- a) State requirements on negotiated sales;
- b) Debt structure which may require a strong pre-marketing effort such as those associated with a complex transaction generally referred to as a "story" bond;
- c) Size or structure of the issue which may limit the number of potential bidders;

- d) Market conditions including volatility wherein the County would be better served by the flexibility afforded by careful timing and marketing such as is the case for Debt issued to refinance or refund existing Debt;
- e) Whether the Debt is to be issued as variable rate obligations or perhaps as Zero Coupon Debt;
- f) Whether an idea or financing structure is a proprietary product of a single firm;
- g) In a publicly offered or privately placed, negotiated sale, a financial advisor, if any, shall not be permitted to resign as the financial advisor in order to underwrite or privately place an issue for which they are or have been providing advisory services;
- h) The underwriter shall clearly identify itself in writing (e.g., in a response to a request for proposals or in promotional materials provided to the County) as an underwriter and not as a financial advisor from the earliest stages of its relationship with the County with respect to the negotiated issue. The underwriter must clarify its primary role as a purchaser of securities in an arm's length commercial transaction and that it has financial and other interests that differ from those of the County. The underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the Legislative Body (or its designated official) in advance of the pricing of the debt.

3) **Private Placement**

From time to time, the County may elect to privately place its Debt. Such placement shall only be considered if this method is demonstrated to be advantageous to the County.

X. **PROFESSIONALS**

1) **Financial Professionals**

As needed, the County may select Financial Professionals to assist in its Debt issuance and administration processes. In selecting Financial Professionals, consideration should be given with respect to:

- a) relevant experience with municipal government issuers and the public sector;
- b) indication that the firm has a broadly based background and is therefore capable of balancing the County's overall needs for continuity and innovation in capital planning and Debt financing;

- c) experience and demonstrated success as indicated by its experience;
- d) the firm's professional reputation;

- e) professional qualifications and experience of principal employees; and

- f) the estimated costs, but price should not be the sole determining factor.

2) **Miscellaneous**

a) **Written Agreements**

- i. Any Financial Professionals engaged by the County shall enter into written agreements including, but not limited to, a description of services provided and fees and expenses to be charged for the engagement. Finance Professionals must clearly disclose all compensation and consideration received related to services provided in the Debt issuance process by the County, the lender and the conduit issuer, if any, including “soft” costs or compensation in lieu of direct payment.

- ii. The County shall enter into an engagement letter agreement with each lawyer or law firm representing the County in a debt transaction. No engagement letter is required for any lawyer who is an employee of the County or lawyer or law firm which is under a general appointment or contract to serve as counsel to the County. The County does not need an engagement letter with counsel not representing the County, such as underwriters’ counsel.

- iii. The County shall require all Financial Professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the County and the lender or conduit issuer, if any. This includes “soft” costs or compensations in lieu of direct payments.

- iv. If the County chooses to engage a financial advisor for a debt transaction, the County shall enter into a written contract with the financial advisor. Whether in a competitive or negotiated sale, the financial advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are or have been providing advisory services.

b) **Conflict of Interest**

- i. Financial Professionals involved in a debt transaction hired or compensated by the County shall be required to disclose to the County existing client and business relationships between and among the professionals to a transaction (including but not limited to financial

advisors, swap advisors, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the County to appreciate the significance of the relationships.

- ii. Financial Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

XI. COMPLIANCE

1) Continuing Annual Disclosure

Normally at the time Debt is delivered, the County will execute a Continuing Disclosure Certificate in which it will covenant for the benefit of holders and beneficial owners of the publicly traded Debt to provide certain financial information relating to the County by not later than twelve months after each of the County's fiscal years, (the "Annual Report and provide notice of the occurrence of certain enumerated events. The Annual Report (and audited financial statements, if filed separately) will be filed with the MSRB through the operation of the Electronic Municipal Market Access system ("EMMA") and any State Information Depository established in the State of Tennessee (the "SID"). If the County is unable to provide the Annual Report to the MSRB and any SID by the date required, notice of each failure will be sent to the MSRB and any SID on or before such date. The notices of certain enumerated events will be filed by the County with the MSRB through EMMA and any SID. The specific nature of the information to be contained in the Annual Report or the notices of significant events is provided in each Continuing Disclosure Certificate. These covenants are made in order to assist underwriters in complying with SEC Rule 15c2-12(b) (the "Rule").

2) Arbitrage Rebate

The County will also maintain a system of record keeping and reporting which complies with the arbitrage rebate compliance requirements of the Internal Revenue Code (the "Code").

3) Records

The County will also maintain records required by the Code including, but not limited to, all records related to the issuance of the debt including detailed

receipts and expenditures for a period up to 6 years following the final maturity date of the Debt or as required by the Code.

XII. DEBT POLICY REVIEW

1) General Guidance

The guidelines outlined herein are only intended to provide general direction regarding the future issuance of Debt. The County maintains the right to modify this Debt Policy and may make exceptions to any of its guidelines at any time to the extent that the execution of such Debt achieves the goals of the County as long as such exceptions or changes are consistent with TCA and any rules and regulations promulgated by the State.

This Debt Policy should be reviewed from time to time as circumstances, rules and regulations warrant.

2) Designated Official

The Mayor and Budget and Accounts Director are responsible for ensuring substantial compliance with this Debt Policy.