

PUTNAM COUNTY BOARD OF COMMISSIONERS

MEETING WILL BE HELD AT THE COOKEVILLE COMMUNITY CENTER

Regular Monthly Session
Monday, April 19, 2021

Presiding: Honorable Mike Atwood
Commission Chairman

1. Call to Order - Sheriff Eddie Farris
2. Invocation *District 8*
3. Pledge to the Flag of the United States of America *District 8*
4. Roll Call - County Clerk Wayne Nabors
5. Approval of the Agenda
6. Approval of the Minutes of Previous Meeting
7. Unfinished Business and Action Thereon by the Board
 - A. Report of Standing Committees
 1. Planning Committee
 2. Fiscal Review Committee
 3. Nominating Committee
 - B. Report of Special Committees
 1. Audit Committee.
 2. Insurance Committee.
 - C. Other Unfinished Business
8. New Business and Action Thereon by the Board
 - A. Report of Standing Committees
 1. Planning Committee
 - a. Recommends approval for EMS to declare a 2013 GMC G-4500 VIN#1GD675CL2D1100167 as surplus and to sell via Internet/ Public Auction.

- b. Recommends approval of the list of vehicles to be sold via Internet/Public Auction for the Sheriff's Department as follows:

1991 International 1HSGCN4R7MH255399
2007 US Tower MTU3107R407411729
2012 US Tower MTU3107CH32815152
2001 Kayln Siebert 5DDKF402211000394
1984 International Harvester 72752
1991 Chevy 1GBM7H1J1MJ104567
1996 International 1HTSCABR9TH302333
2012 Harley Davidson 1HD1FMM13CB631555
2003 Chevy Astro 1GNDM19S13B135225
2011 Nissan Pathfinder 5N1AR1NB6BC615935
2011 GMC Sierra 3GTP1VE0XBG316707
2011 Ford Crown 2FABP7BV4BX132131
2011 Ford Crown 2FABP7BV3BX179408
2011 Ford Crown 2FABP7BV1BX168603
2011 Ford Crown 2FABP7BV1BX179410
2011 Ford Crown 2FABP7BV4BX132131
2011 Ford Crown 2FABP7BV2BX168612
2014 Ford Crown 1FM5K8AR3EGC40018

- c. Discuss Shoney's Hill property.

THIS COMES WITHOUT RECOMMENDATION.

- d. Consider 2nd Amendment Resolution by Commissioner Jordan Iwanyszyn.

THIS COMES WITHOUT RECOMMENDATION.

2. Fiscal Review Committee

- a. Recommends approval of budget amendments to the County General Fund.
- b. Recommends approval of budget amendments to the General Purpose School Fund.
- c. Recommends approval of the request to give the County Mayor authority to have a topographic survey done on the Expo Center land.
- d. Recommends approval of the Resolution regarding Payments in Lieu of Tax for Highlands Residential Services.
- e. Recommends approval of the Resolution authorizing the County Mayor to apply for and administer the Litter and Trash Collection Grant with the State Department of Transportation in the amount of \$59,200. *No match requirement*
- f. Recommends approval to allow architects to continue drawings for new Jail Addition.

B. Report of Special Committees

C. Resolutions

D. Election of Notaries

E. Other New Business

1. Recognize cash flow analysis and monthly budget to Actual Report for the General Purpose School Fund.
2. Hear from Property Assessor Steve Pierce about the purpose of reappraisal and cover the certified tax rate before change of assessment notices go out.

9. Announcements and Statements

1. Reminder - Budget Committee Meeting following the County Commission Meeting.

10. Adjourn

Putnam County, Tennessee
Report of Audit Committee
March 29, 2021

The audit committee met on March 29, 2021 at 11:00 am in the commission meeting room at the Putnam County Courthouse with the following in attendance:

Committee members present: Bob Duncan, Jim Martin, Sam Sandlin, Mike Atwood and William Clark.

Others in attendance: Randy Porter, County Mayor; Chelsea Qualls, Director of Budgets; Freddie Nelson, County Trustee; Mark McReynolds, Schools CFO; Steve Reeder, Audit Manager; Anita Scarlett; Audit Supervisor; and, Jim Herren, Herald-Citizen.

Bob Duncan, chairman, called the meeting to order at 11:00 am and declared a quorum present.

The chairman called for nominations for Chairman for the current year. Jim Martin nominated, and Mike Atwood seconded the nomination of Bob Duncan as Chairman for the current year; and he was elected by acclamation.

The committee noted that the audit opinion on the June 30, 2020 financial statements was unmodified but there were four audit findings.

The committee and the officials present discussed the audit findings in detail including the Officeholders' responses and plan of action to correct findings.

All of the findings have been corrected subsequent to the audit date of June 30, 2020. It was generally agreed that most, if not all, of the

findings resulted from the multiple challenges which existed at the time, including the aftermath of the March 2020 tornados and the Covid 19 pandemic.

The committee inquired of the auditors if any new accounting standards would affect Putnam County in the current year. They replied that the accounting rules related to leases has changed and that leases currently classified as operating leases would need to be reclassified as capital leases beginning this fiscal year.

This should have a minimal effect on Putnam County since it will apply primarily to copier leases and perhaps a few other minor leases. The auditors suggested that the county begin compiling a list of all leases so that the issue can be addressed in a timely manner in next year's audit. Mayor Porter indicated that his office would begin pending additional guidance from the auditors after they complete training on the new accounting standard.

There being no further business, the committee adjourned at 11:35 a.m.

Respectfully submitted by

Bob Duncan, Chairman

March 29, 2021

Department of Education

Putnam County

Mr. Corby King, Director of Schools

Board of Education

Lynn McHenry, Chair
Kim Cravens, Vice-Chair

1400 East Spring Street
Cookeville, Tennessee 38506-4313
Phone (931) 526-9777
FAX (931) 372-0391

Board Members

Dawn Fry
Celeste Gammon
Jerry Maynard
David McCormick

April 6, 2021

Honorable Commissioners
Putnam County Courthouse
Cookeville, TN 38501

Honorable Commissioners:

Please see attached Cash Flow Analysis and Monthly Budget to Actual Report for the General-Purpose School Fund (141) for year FY21.

Sincerely,

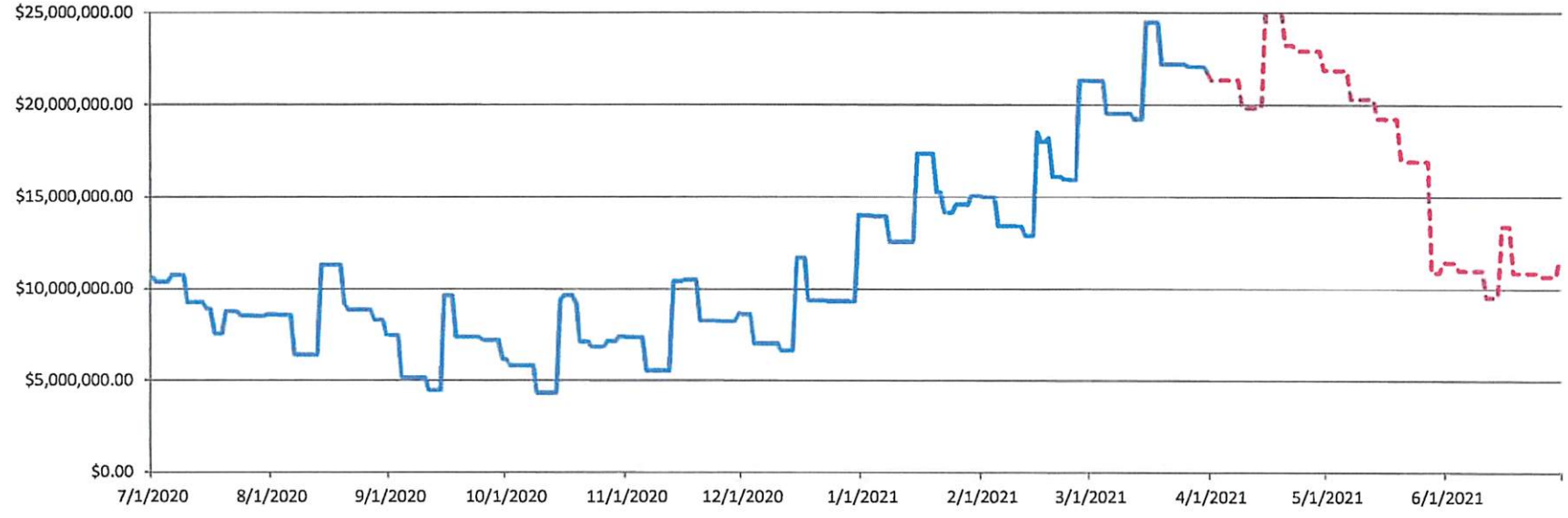
Mark McReynolds
Putnam County Board of Education

Enclosures:

- General Purpose School Fund Cash Flow Analysis for year FY20 as of April 1, 2021.
- Monthly Budget to Actual Report as of February 28, 2021.

**Putnam County
General Purpose School Fund
Cash Balance FY21**

— Actual Cash Balance
- - - Estimated Cash Balance



7/1/2020	10,628,229.05	2/1/2021	15,029,940.35
8/1/2020	8,614,628.62	3/1/2021	21,311,893.06
9/1/2020	7,475,914.91	4/1/2021	21,364,053.72
10/1/2020	6,168,557.36	5/1/2021	
11/1/2020	7,373,224.63	6/1/2021	
12/1/2020	8,632,490.36	7/1/2021	
1/1/2021	14,001,877.32		

**PUTNAM COUNTY BOARD OF EDUCATION
FUND 141 - GENERAL PURPOSE SCHOOL FUND
MONTHLY BUDGET TO ACTUAL REPORT**

	2020-2021 Budget	Actual Jul 2020	Actual Aug 2020	Actual Sep 2020	Actual Oct 2020	Actual Nov 2020	Actual Dec 2020	Actual Jan 2021	Actual Feb 2021	Total Year to Date
Revenues:										
40000 Local Revenue	34,275,391	39,266	1,461,689	1,460,809	2,702,542	2,853,807	6,952,055	2,874,733	7,859,043	26,203,944
41000 Licenses and Permits	6,000	684	637	466	884	694	371	409	266	4,408
43000 Charges-Current Services	230,200	11,226	1,405	7,590	4,745	13,197	13,849	15,463	1,177	68,653
44000 Other Local Revenue	74,391	52,776	411	17,823	6,238	(62)	2,445	10,665	898	91,193
46000 State of Tennessee	60,208,593	(16,236)	5,701,273	5,622,400	5,993,860	5,831,386	5,706,848	6,207,996	5,905,155	40,952,681
47000 Federal Thru State	925,753	(36,490)	57,189	8,957	295,259	49,651	181,733	158,992	91,700	806,989
48000 Donations/Other	91,800	80	2,911	2,874	7,139	4,074	3,091	15,585	69,086	104,840
49000 Other Sources	900,000	82,225	52,948	53,611	53,277	53,277	53,376	77,117	106,660	532,491
TOTAL	96,712,128	133,531	7,278,463	7,174,529	9,063,943	8,806,024	12,913,766	9,360,959	14,033,983	68,765,198
Expenditures:										
71100 Regular Education	45,764,458	509,585	4,312,512	4,549,657	3,740,645	3,575,052	3,632,543	3,641,374	3,613,598	27,574,966
71150 Alternative Education	741,354	9,349	59,721	59,412	59,308	59,310	59,319	59,756	59,550	425,724
71200 Special Education	9,727,952	120,362	766,282	760,508	789,611	764,121	763,905	787,749	770,622	5,523,160
71300 Vocational Education	1,741,277	27,084	109,159	120,450	118,259	117,709	116,345	122,668	101,613	833,287
71600 Adult Education	592,151	30,623	50,427	48,988	46,772	41,014	44,445	42,673	54,150	359,092
72110 Attendance	320,364	80,152	21,614	18,727	23,491	32,155	19,804	19,864	20,214	236,021
72120 Health Services	1,103,705	23,701	86,563	83,250	87,729	90,851	91,024	92,017	87,404	642,539
72130 Other Student Services	3,219,238	(4,087)	253,690	216,369	218,399	235,998	214,511	252,566	238,680	1,626,127
72210 Regular Ed. Support	2,994,678	254,076	204,450	200,014	214,085	230,687	234,240	224,427	255,253	1,817,231
72215 Alternative Ed. Support	148,745	8,171	11,141	12,660	11,648	11,648	11,648	11,676	11,676	90,266
72220 Special Ed. Support	1,794,413	76,513	146,680	144,255	150,476	143,007	137,207	148,241	142,209	1,088,588
72230 Vocational Ed. Support	107,795	8,280	8,322	8,410	8,575	8,234	8,265	8,085	7,975	66,145
72250 Technology	1,557,202	74,475	259,650	111,844	110,287	82,900	89,305	91,758	290,091	1,110,311
72260 Adult Ed. Support	160,262	12,619	12,619	12,884	21,283	14,256	13,713	20,948	15,933	124,254
72310 Board of Education	1,810,770	565,133	126,193	98,288	147,917	83,915	265,434	125,729	208,429	1,621,038
72320 Office of the Director	166,344	11,838	11,835	11,853	11,835	11,835	13,966	13,519	13,519	100,199
72410 Office of Principal	6,867,085	154,567	556,783	580,987	561,088	567,469	572,452	564,575	572,999	4,130,918
72510 Fiscal Services	914,455	145,167	69,465	65,818	70,770	68,414	69,583	62,452	110,009	661,679
72520 Human Services/Personnel	249,175	18,648	20,012	18,664	21,364	29,553	18,534	19,008	18,858	164,640
72610 Operation of Plant	7,127,134	584,721	542,115	584,966	623,361	489,826	464,823	606,665	570,917	4,467,395
72620 Maintenance of Plant	2,618,629	139,494	135,056	346,162	254,756	386,739	153,701	152,058	153,473	1,721,438
72710 Transportation	3,764,367	78,173	236,146	212,272	225,092	232,294	297,832	914,956	247,437	2,444,202
73100 Food Services	446,923	36,273	36,936	36,603	36,603	36,701	36,696	36,614	36,278	292,704
73300 Community Services	991,427	9,470	12,554	19,349	74,739	55,231	69,389	54,733	64,090	359,554
73400 Early Childhood Education	1,884,581	29,958	149,922	167,143	150,965	145,250	166,857	149,915	148,229	1,108,239
76100 Regular Capital Outlay	-	-	-	-	-	-	-	-	-	-
99100 Operating Transfers	-	26,668	21,037	14,508	(19,790)	9,994	(4,701)	(9,386)	(840)	37,490
TOTAL	96,814,484	3,031,011	8,220,884	8,504,040	7,759,267	7,524,161	7,560,837	8,214,643	7,812,363	58,627,207