

ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2016



DIVISION OF LOCAL GOVERNMENT AUDIT



ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2016

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

MARK TREECE, CPA, CGFM
Audit Manager

MARIE TIDWELL, CPA
Auditor 4

PHILIP TOBY, CGFM
BRAD BURKE, CPA, CIA
PAULA KNIGHT
GREG BRUSH, CISA
State Auditors

This financial report is available at www.comptroller.tn.gov

GREENE COUNTY, TENNESSEE

TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
<u>INTRODUCTORY SECTION</u>		7
Greene County Officials		8
<u>FINANCIAL SECTION</u>		9
Independent Auditor's Report		10-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Position	A	15-16
Statement of Activities	B	17-18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	19-24
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	26-29
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	30-31
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	C-5	32-35
Solid Waste/Sanitation Fund	C-6	36
Special Purpose Fund	C-7	37
Highway/Public Works Fund	C-8	38
Proprietary Fund:		
Statement of Net Position	D-1	39
Statement of Revenues, Expenses, and Changes in Net Position	D-2	40
Statement of Cash Flows	D-3	41
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	E	42
Index and Notes to the Financial Statements		43-99
REQUIRED SUPPLEMENTARY INFORMATION:		100
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-1	101

	Exhibit	Page(s)
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	F-2	102
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS – Discretely Presented Greene County School Department	F-3	103
Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Greene County School Department	F-4	104
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Retirement Plan of TCRS – Discretely Presented Greene County School Department	F-5	105
Schedule of Proportionate Share of the Net Pension Liability (Asset) in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Greene County School Department	F-6	106
Schedule of Funding Progress – Other Postemployment Benefit Plans – Primary Government and Discretely Presented Greene County School Department	F-7	107
Notes to the Required Supplemental Information		108
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		109
Nonmajor Governmental Funds:		110-111
Combining Balance Sheet	G-1	112-115
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2	116-119
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Drug Control Fund	G-3	120
General Debt Service Fund	G-4	121
General Capital Projects Fund	G-5	122
Other Capital Projects Fund	G-6	123
Major Governmental Fund:		124
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
Education Debt Service Fund	H	125
Fiduciary Funds:		126
Combining Statement of Fiduciary Assets and Liabilities	I-1	127
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	I-2	128-130
Component Unit:		
Discretely Presented Greene County School Department:		131
Statement of Activities	J-1	132
Balance Sheet – Government Funds	J-2	133
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	J-3	134
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	J-4	135

	Exhibit	Page(s)
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	J-5	136
Combining Balance Sheet – Nonmajor Governmental Funds	J-6	137
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	J-7	138
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	J-8	139-140
School Federal Projects Fund	J-9	141
Central Cafeteria Fund	J-10	142
Miscellaneous Schedules:		143
Schedule of Changes in Long-term Notes and Bonds	K-1	144
Schedule of Long-term Debt Requirements by Year	K-2	145
Schedule of Transfers – Primary Government and Discretely Presented Greene County School Department	K-3	146
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Greene County School Department	K-4	147
Schedule of Detailed Revenues – All Governmental Fund Types	K-5	148-161
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Greene County School Department	K-6	162-165
Schedule of Detailed Expenditures – All Governmental Fund Types	K-7	166-193
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Greene County School Department	K-8	194-205
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Funds	K-9	206
 <u>SINGLE AUDIT SECTION</u>		 207
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government</i> <i>Auditing Standards</i>		208-209
Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance		210-212
Schedule of Expenditures of Federal Awards and State Grants		213-214
Summary Schedule of Prior-year Findings		215
Schedule of Findings and Questioned Costs		216-218
Management Corrective Action Plan		219
Best Practice		220

Summary of Audit Findings

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2016

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2016.

Results

Our report on Greene County's financial statements is unmodified.

Our audit resulted in no findings.

INTRODUCTORY SECTION

Greene County Officials

June 30, 2016

Officials

David Crum, County Mayor
David Weems, Superintendent of Highways
David McLain, Director of Schools
Nathan Holt, Trustee
Charles Jeffers, Assessor of Property
Lori Bryant, County Clerk
Pam Venerable, Circuit and General Sessions Courts Clerk
Kay Armstrong, Clerk and Master
Joy Rader Nunnally, Register of Deeds
Pat Hankins, Sheriff
Mary Shelton, Director of Accounts and Budgets
Diane Swatzell, Purchasing Agent

Board of County Commissioners

David Crum, County Mayor, Chairman	Zak Neas
Paul Burkey	Lyle Parton
Pamela Carpenter	Butch Patterson
George Clemmer	Brad Peters
Jason Cobble	Robin Quillen
Sharron Collins	James Randolph
Eddie Jennings	Tim Shelton
Josh Kesterson	Dale Tucker
Wade McAmis	Frank Waddell
Gerald Miller	John Waddle, Jr.
Kevin Morrison	Charles White

Board of Education

Rick Tipton, Chairman	Michelle Holt
Kathy Austin	Clark Justis
Nathan Brown	Brian Wilhoit
Tom Cobble	

Audit Committee

J. Thomas Love, Chairman
Beth Anne Collins
William Moss

FINANCIAL SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

Independent Auditor's Report

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68*, and *Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*; and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability and related ratios, schedule of county contributions, schedule of school's proportionate share of the net pension liability, and schedule of funding progress - other postemployment benefits plans on pages 101-108 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greene County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

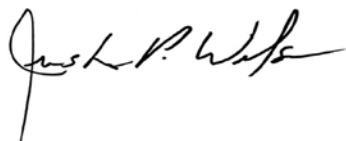
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2017, on our consideration of Greene County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control over financial reporting and compliance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is written in a cursive style with a prominent vertical line extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 31, 2017

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Position
June 30, 2016

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 176,821	\$ 1,194,581
Equity in Pooled Cash and Investments	16,896,498	7,212,665
Accounts Receivable	1,778,950	52,856
Allowance for Uncollectibles	(79,967)	0
Due from Other Governments	1,571,827	1,610,399
Due from Primary Government	0	16,705
Due From Component Units	197,745	0
Property Taxes Receivable	13,891,434	7,273,295
Allowance for Uncollectible Property Taxes	(373,738)	(195,577)
Prepaid Items	2,455	0
Unamortized Discount on Debt	32,660	0
Net Pension Asset - Agent Plan	355,128	181,725
Net Pension Asset - Teacher Retirement Plan	0	17,947
Capital Assets:		
Assets Not Depreciated:		
Land	500,320	886,166
Construction in Progress	372,304	358,790
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	7,580,931	26,539,474
Other Capital Assets	3,674,731	4,191,334
Infrastructure	20,356,201	0
Total Assets	<u>\$ 66,934,300</u>	<u>\$ 49,340,360</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 304,028	\$ 0
Pension Changes in Experience	0	217,164
Pension Other Deferrals	0	136,604
Pension Contributions After Measurement Date	1,259,977	2,993,618
Total Deferred Outflows of Resources	<u>\$ 1,564,005</u>	<u>\$ 3,347,386</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 136,089	\$ 11,934
Accrued Payroll	535,743	0
Payroll Deductions Payable	358,405	829,067
Contracts Payable	29,000	0
Claims and Judgments Payable	835,657	0

(Continued)

Exhibit A

Greene County, Tennessee
Statement of Net Position (Cont.)

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 60,888	\$ 0
Due to Primary Government	0	197,745
Due to Component Units	16,705	0
Due to State of Tennessee	2,924	0
Due to Cities	53,633	0
Other Current Liabilities	8,761	1,189,481
Noncurrent Liabilities:		
Due Within One Year	4,080,674	361,156
Due in More Than One Year	27,291,724	6,885,511
Total Liabilities	<u>\$ 33,410,203</u>	<u>\$ 9,474,894</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 13,130,454	\$ 6,873,275
Pension Changes in Experience	312,768	4,377,745
Pension Changes in Investment Earnings	460,238	1,981,109
Total Deferred Inflows of Resources	<u>\$ 13,903,460</u>	<u>\$ 13,232,129</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 18,481,749	\$ 31,975,764
Restricted for:		
Finance	25,356	0
Administration of Justice	56,369	0
Public Safety	288,707	0
Public Health and Welfare	45,980	0
Highways	3,364,067	0
Debt Service	519,134	0
Education	0	738,027
Capital Projects	403,744	425,750
Other Purposes	355,128	0
Unrestricted	<u>(2,355,592)</u>	<u>(3,158,818)</u>
Total Net Position	<u>\$ 21,184,642</u>	<u>\$ 29,980,723</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B

Greene County, Tennessee
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Total Activities	Unit Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,081,460	\$ 601,554	\$ 61,521	\$ 51,765	\$ (2,366,620)	\$ 0
Finance	1,706,869	1,693,071	0	0	(13,798)	0
Administration of Justice	1,809,768	1,790,070	13,500	0	(6,198)	0
Public Safety	11,329,466	2,441,539	185,803	826,433	(7,875,691)	0
Public Health and Welfare	6,383,906	4,340,678	596,214	0	(1,447,014)	0
Social, Cultural, and Recreational Services	158,775	0	0	148,142	(10,633)	0
Agriculture and Natural Resources	191,954	0	0	0	(191,954)	0
Highways	5,982,378	328,329	2,392,322	0	(3,261,727)	0
Education	1,650,986	0	0	0	(1,650,986)	0
Interest on Long-term Debt	818,336	0	0	0	(818,336)	0
Total Primary Government	\$ 33,113,898	\$ 11,195,241	\$ 3,249,360	\$ 1,026,340	\$ (17,642,957)	\$ 0
Component Unit:						
Greene County School Department	\$ 54,604,156	\$ 1,297,588	\$ 9,343,441	\$ 0	\$ 0	\$ (43,963,127)
Total Component Unit	\$ 54,604,156	\$ 1,297,588	\$ 9,343,441	\$ 0	\$ 0	\$ (43,963,127)

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Total Governmental Activities	Component Unit Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 11,040,221	\$ 6,962,300
Property Taxes Levied for Debt Service					2,576,405	0
Local Option Sales Taxes					1,881,823	5,743,168
Franchise Taxes					298,800	0
Other Local Taxes					20,093	4,463
Wheel Tax					3,524,162	0
Litigation Taxes					909,132	0
Business Tax					644,817	0
Hotel/Motel Tax					478,964	0
Mineral Severance Tax					92,768	0
Wholesale Beer Tax					212,492	0
Grants and Contributions Not Restricted to Specific Programs					1,561,969	35,080,046
Unrestricted Investment Income					55,269	34,569
Miscellaneous					501	78,665
Gain on Disposal of Capital Assets					23,528	0
Total General Revenues					<u>\$ 23,320,944</u>	<u>\$ 47,903,211</u>
Change in Net Position					\$ 5,677,987	\$ 3,940,084
Net Position, July 1, 2015					<u>15,506,655</u>	<u>26,040,639</u>
Net Position, June 30, 2016					<u>\$ 21,184,642</u>	<u>\$ 29,980,723</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2016

	Major Funds				
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Education Debt Service
<u>ASSETS</u>					
Cash	\$ 1,469	\$ 138	\$ 115,735	\$ 136	\$ 0
Equity in Pooled Cash and Investments	5,914,442	285,930	3,215,710	3,403,106	718,472
Accounts Receivable	1,694,644	19,300	25	5,385	7,172
Allowance for Uncollectibles	(79,967)	0	0	0	0
Due from Other Governments	809,697	95,052	3,099	468,945	134,472
Due from Other Funds	79,010	0	0	24,005	0
Due from Component Units	0	0	0	0	197,745
Property Taxes Receivable	6,968,759	2,000,519	373,335	2,120,160	1,772,948
Allowance for Uncollectible Property Taxes	(213,174)	(28,007)	(10,486)	(57,011)	(46,642)
Prepaid Items	2,455	0	0	0	0
Total Assets	<u>\$ 15,177,335</u>	<u>\$ 2,372,932</u>	<u>\$ 3,697,418</u>	<u>\$ 5,964,726</u>	<u>\$ 2,784,167</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 113,488	\$ 1,120	\$ 0	\$ 20,979	\$ 0
Accrued Payroll	443,205	19,361	0	73,177	0
Payroll Deductions Payable	318,235	6,244	0	33,926	0
Contracts Payable	0	0	0	0	0
Claims and Judgments Payable	0	0	631,422	0	0
Due to Other Funds	23,065	210	2,167	12,209	16,694
Due to Component Units	16,705	0	0	0	0
Due to State of Tennessee	1,832	400	0	692	0
Due to Cities	9,162	44,471	0	0	0
Other Current Liabilities	0	0	0	0	0
Total Liabilities	<u>\$ 925,692</u>	<u>\$ 71,806</u>	<u>\$ 633,589</u>	<u>\$ 140,983</u>	<u>\$ 16,694</u>

(Continued)

Exhibit C-1

Greene County, Tennessee
 Balance Sheet
 Governmental Funds (Cont.)

	Major Funds				
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Education Debt Service
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 6,503,470	\$ 1,972,512	\$ 352,714	\$ 2,003,555	\$ 1,678,709
Deferred Delinquent Property Taxes	230,052	0	9,207	54,379	43,348
Other Deferred/Unavailable Revenue	1,601,340	0	0	222,316	62,110
Total Deferred Inflows of Resources	<u>\$ 8,334,862</u>	<u>\$ 1,972,512</u>	<u>\$ 361,921</u>	<u>\$ 2,280,250</u>	<u>\$ 1,784,167</u>
<u>FUND BALANCES</u>					
Nonspendable:					
Prepaid Items	\$ 2,455	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Restricted for Finance	25,356	0	0	0	0
Restricted for Administration of Justice	56,369	0	0	0	0
Restricted for Public Safety	22,501	0	0	0	0
Restricted for Public Health and Welfare	45,980	0	0	0	0
Restricted for Highways/Public Works	0	0	0	3,236,865	0
Restricted for Debt Service	0	0	0	0	0
Restricted for Capital Projects	93,916	0	0	0	0
Committed:					
Committed for General Government	0	0	2,701,908	0	0
Committed for Public Safety	191,047	0	0	0	0
Committed for Public Health and Welfare	20,686	328,614	0	0	0
Committed for Highways/Public Works	0	0	0	306,628	0
Committed for Debt Service	0	0	0	0	983,306
Assigned:					
Assigned for General Government	1,750,991	0	0	0	0
Assigned for Finance	18,433	0	0	0	0

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds				
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Education Debt Service
<u>FUND BALANCES (Cont.)</u>					
Assigned (Cont.):					
Assigned for Administration of Justice	\$ 4,107	\$ 0	\$ 0	\$ 0	\$ 0
Assigned for Public Safety	127,736	0	0	0	0
Assigned for Public Health and Welfare	92,780	0	0	0	0
Assigned for Agriculture and Natural Resources	133	0	0	0	0
Unassigned	3,464,291	0	0	0	0
Total Fund Balances	<u>\$ 5,916,781</u>	<u>\$ 328,614</u>	<u>\$ 2,701,908</u>	<u>\$ 3,543,493</u>	<u>\$ 983,306</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 15,177,335</u>	<u>\$ 2,372,932</u>	<u>\$ 3,697,418</u>	<u>\$ 5,964,726</u>	<u>\$ 2,784,167</u>

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	<u>Nonmajor Funds</u>		<u>Total Governmental Funds</u>
	Other Govern- mental Funds		Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 2,315	\$	119,793
Equity in Pooled Cash and Investments	1,161,672		14,699,332
Accounts Receivable	52,424		1,778,950
Allowance for Uncollectibles	0		(79,967)
Due from Other Governments	60,562		1,571,827
Due from Other Funds	0		103,015
Due from Component Units	0		197,745
Property Taxes Receivable	655,713		13,891,434
Allowance for Uncollectible Property Taxes	(18,418)		(373,738)
Prepaid Items	0		2,455
	<hr/>		<hr/>
Total Assets	\$ 1,914,268	\$	31,910,846
<u>LIABILITIES</u>			
Accounts Payable	\$ 502	\$	136,089
Accrued Payroll	0		535,743
Payroll Deductions Payable	0		358,405
Contracts Payable	29,000		29,000
Claims and Judgments Payable	0		631,422
Due to Other Funds	57,213		111,558
Due to Component Units	0		16,705
Due to State of Tennessee	0		2,924
Due to Cities	0		53,633
Other Current Liabilities	8,761		8,761
	<hr/>		<hr/>
Total Liabilities	\$ 95,476	\$	1,884,240

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	<u>Nonmajor Funds</u>		<u>Total Governmental Funds</u>
	Other	Govern- mental Funds	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 619,494		\$ 13,130,454
Deferred Delinquent Property Taxes	16,171		353,157
Other Deferred/Unavailable Revenue	53,005		1,938,771
Total Deferred Inflows of Resources	<u>\$ 688,670</u>		<u>\$ 15,422,382</u>

FUND BALANCES

Nonspendable:			
Prepaid Items	\$ 0		\$ 2,455
Restricted:			
Restricted for Finance	0		25,356
Restricted for Administration of Justice	0		56,369
Restricted for Public Safety	266,206		288,707
Restricted for Public Health and Welfare	0		45,980
Restricted for Highways/Public Works	0		3,236,865
Restricted for Debt Service	546,335		546,335
Restricted for Capital Projects	309,828		403,744
Committed:			
Committed for General Government	0		2,701,908
Committed for Public Safety	0		191,047
Committed for Public Health and Welfare	0		349,300
Committed for Highways/Public Works	0		306,628
Committed for Debt Service	7,753		991,059
Assigned:			
Assigned for General Government	0		1,750,991
Assigned for Finance	0		18,433

(Continued)

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

FUND BALANCES (Cont.)

Assigned (Cont.):

	<u>Nonmajor Funds</u>		<u>Total Governmental Funds</u>
	Other	Govern- mental Funds	Governmental Funds
Assigned for Administration of Justice	\$ 0		\$ 4,107
Assigned for Public Safety	0		127,736
Assigned for Public Health and Welfare	0		92,780
Assigned for Agriculture and Natural Resources	0		133
Unassigned	0		3,464,291
Total Fund Balances	<u>\$ 1,130,122</u>		<u>\$ 14,604,224</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,914,268</u>		<u>\$ 31,910,846</u>

The notes to the financial statements are an integral part of this statement.

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2016

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$ 14,604,224
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 500,320	
Add: construction in progress	372,304	
Add: infrastructure net of accumulated depreciation	20,356,201	
Add: buildings and improvements net of accumulated depreciation	7,580,931	
Add: other capital assets net of accumulated depreciation	<u>3,674,731</u>	32,484,487
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		2,058,502
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	\$ (440,754)	
Less: bonds payable	(27,565,000)	
Add: deferred amount on refunding	304,028	
Add: unamortized discount on debt	32,660	
Less: compensated absences payable	(917,269)	
Less: other postemployment benefits liability	(813,500)	
Less: accrued interest on bonds and notes	(60,888)	
Less: other deferred revenue - premium on debt	<u>(1,635,875)</u>	(31,096,598)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:		
Add: deferred outflows of resources related to pensions	\$ 1,259,977	
Less: deferred inflows of resources related to pensions	<u>(773,006)</u>	486,971
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds		355,128
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2016		<u>2,291,928</u>
Net position of governmental activities (Exhibit A)		<u>\$ 21,184,642</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	Major Funds				
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Education Debt Service
<u>Revenues</u>					
Local Taxes	\$ 12,255,115	\$ 1,163,639	\$ 364,258	\$ 2,785,282	\$ 2,616,567
Licenses and Permits	460,877	0	0	900	0
Fines, Forfeitures, and Penalties	729,031	0	0	0	0
Charges for Current Services	4,036,455	194,670	0	0	0
Other Local Revenues	649,819	114,708	8,724	74,740	9,072
Fees Received From County Officials	3,073,985	0	0	0	0
State of Tennessee	2,085,221	51,164	1,134,480	2,367,591	0
Federal Government	160,218	0	0	11,324	0
Other Governments and Citizens Groups	185,540	0	0	260,774	197,745
Total Revenues	\$ 23,636,261	\$ 1,524,181	\$ 1,507,462	\$ 5,500,611	\$ 2,823,384
<u>Expenditures</u>					
Current:					
General Government	\$ 1,258,600	\$ 0	\$ 1,180,252	\$ 0	\$ 0
Finance	1,808,380	0	0	0	0
Administration of Justice	1,989,670	0	0	0	0
Public Safety	11,058,042	0	0	0	0
Public Health and Welfare	4,691,207	1,617,607	0	0	0
Social, Cultural, and Recreational Services	84,500	0	0	0	0
Agriculture and Natural Resources	201,155	0	0	0	0
Other Operations	789,817	0	0	0	0
Highways	0	0	0	4,655,116	0
Debt Service:					
Principal on Debt	0	0	0	0	2,059,527
Interest on Debt	0	0	0	0	735,884
Other Debt Service	0	0	0	0	184,327

(Continued)

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Education Debt Service
<u>Expenditures (Cont.)</u>					
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Projects - Donated	0	0	0	0	0
Total Expenditures	<u>\$ 21,881,371</u>	<u>\$ 1,617,607</u>	<u>\$ 1,180,252</u>	<u>\$ 4,655,116</u>	<u>\$ 2,979,738</u>
Excess (Deficiency) of Revenues Over Expenditures					
	\$ 1,754,890	\$ (93,426)	\$ 327,210	\$ 845,495	\$ (156,354)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Refunding Debt Issued	0	0	0	0	12,135,000
Premiums on Debt Sold	0	0	0	0	1,536,861
Insurance Recovery	22,357	1,200	225	8,670	0
Transfers In	3,540	0	0	0	30,637
Transfers Out	0	0	(3,540)	0	0
Payments to Refunded Debt Escrow Agent	0	0	0	0	(13,533,069)
Total Other Financing Sources (Uses)	<u>\$ 25,897</u>	<u>\$ 1,200</u>	<u>\$ (3,315)</u>	<u>\$ 8,670</u>	<u>\$ 169,429</u>
Net Change in Fund Balances	\$ 1,780,787	\$ (92,226)	\$ 323,895	\$ 854,165	\$ 13,075
Fund Balance, July 1, 2015	<u>4,135,994</u>	<u>420,840</u>	<u>2,378,013</u>	<u>2,689,328</u>	<u>970,231</u>
Fund Balance, June 30, 2016	<u>\$ 5,916,781</u>	<u>\$ 328,614</u>	<u>\$ 2,701,908</u>	<u>\$ 3,543,493</u>	<u>\$ 983,306</u>

(Continued)

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	Nonmajor Funds		Total Governmental Funds
	Other	Govern- mental Funds	
<hr/>			
<u>Revenues</u>			
Local Taxes	\$ 2,243,199	\$	21,428,060
Licenses and Permits	0		461,777
Fines, Forfeitures, and Penalties	84,642		813,673
Charges for Current Services	621		4,231,746
Other Local Revenues	47,783		904,846
Fees Received From County Officials	0		3,073,985
State of Tennessee	0		5,638,456
Federal Government	148,142		319,684
Other Governments and Citizens Groups	0		644,059
Total Revenues	<u>\$ 2,524,387</u>	<u>\$</u>	<u>37,516,286</u>
<u>Expenditures</u>			
Current:			
General Government	\$ 621	\$	2,439,473
Finance	0		1,808,380
Administration of Justice	0		1,989,670
Public Safety	76,461		11,134,503
Public Health and Welfare	0		6,308,814
Social, Cultural, and Recreational Services	0		84,500
Agriculture and Natural Resources	0		201,155
Other Operations	0		789,817
Highways	0		4,655,116
Debt Service:			
Principal on Debt	1,295,000		3,354,527
Interest on Debt	353,264		1,089,148
Other Debt Service	25,658		209,985

(Continued)

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	<u>Nonmajor Funds</u>		<u>Other Govern- mental Funds</u>	<u>Total Governmental Funds</u>
<hr/>				
<u>Expenditures (Cont.)</u>				
Capital Projects	\$	465,985	\$	465,985
Capital Projects - Donated		991,146		991,146
Total Expenditures	\$	<u>3,208,135</u>	\$	<u>35,522,219</u>
Excess (Deficiency) of Revenues Over Expenditures	\$	<u>(683,748)</u>	\$	<u>1,994,067</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$	991,146	\$	991,146
Refunding Debt Issued		0		12,135,000
Premiums on Debt Sold		0		1,536,861
Insurance Recovery		0		32,452
Transfers In		0		34,177
Transfers Out		(30,637)		(34,177)
Payments to Refunded Debt Escrow Agent		0		(13,533,069)
Total Other Financing Sources (Uses)	\$	<u>960,509</u>	\$	<u>1,162,390</u>
Net Change in Fund Balances	\$	276,761	\$	3,156,457
Fund Balance, July 1, 2015		<u>853,361</u>		<u>11,447,767</u>
Fund Balance, June 30, 2016	\$	<u>1,130,122</u>	\$	<u>14,604,224</u>

The notes to the financial statements are an integral part of this statement.

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ 3,156,457
<p>(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:</p>		
Add: capital assets purchased in the current period	\$ 1,039,063	
Less: current-year depreciation expense	<u>(3,134,036)</u>	(2,094,973)
<p>(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.</p>		
Add: assets donated and capitalized		602,291
<p>(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Add: deferred delinquent property taxes and other deferred June 30, 2016	\$ 2,291,928	
Less: deferred delinquent property taxes and other deferred June 30, 2015	<u>(1,830,338)</u>	461,590
<p>(4) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:</p>		
Less: refunding debt issued	\$ (12,135,000)	
Add: debt refunded	13,470,000	
Less: note proceeds	(991,146)	
Less: change in unamortized premium on debt issuances	(1,229,274)	
Less: change in unamortized discount on debt	(4,869)	
Add: principal payments on bonds	2,760,000	
Add: principal payments on notes	594,527	
Less: change in deferred amount on refunding debt	<u>(252,553)</u>	2,211,685
<p>(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
Change in accrued interest payable	\$ 26,296	
Change in compensated absences payable	17,488	
Change in other postemployment benefits liability	(41,600)	
Change in net pension asset - agent plan	(497,427)	
Change in deferred outflows related to pensions	(9,131)	
Change in deferred inflows related to pensions	<u>1,373,003</u>	868,629

(Continued)

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities (Cont.)

(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.	<u>\$ 472,308</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ 5,677,987</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2016

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 12,255,115	\$ 0	\$ 0	\$ 12,255,115	\$ 11,732,032	\$ 11,808,912	\$ 446,203
Licenses and Permits	460,877	0	0	460,877	497,200	497,200	(36,323)
Fines, Forfeitures, and Penalties	729,031	0	0	729,031	657,500	683,951	45,080
Charges for Current Services	4,036,455	0	0	4,036,455	4,062,840	4,062,890	(26,435)
Other Local Revenues	649,819	0	0	649,819	567,500	662,596	(12,777)
Fees Received From County Officials	3,073,985	0	0	3,073,985	2,745,000	2,745,000	328,985
State of Tennessee	2,085,221	0	0	2,085,221	2,197,800	2,203,506	(118,285)
Federal Government	160,218	0	0	160,218	91,000	112,265	47,953
Other Governments and Citizens Groups	185,540	0	0	185,540	28,500	43,800	141,740
Total Revenues	\$ 23,636,261	\$ 0	\$ 0	\$ 23,636,261	\$ 22,579,372	\$ 22,820,120	\$ 816,141
Expenditures							
General Government							
County Commission	\$ 27,153	\$ 0	\$ 350	\$ 27,503	\$ 38,127	\$ 38,127	\$ 10,624
County Mayor/Executive	174,263	0	0	174,263	180,537	180,537	6,274
County Attorney	145,734	(1,200)	49	144,583	157,011	157,011	12,428
Election Commission	301,124	(12,625)	24,885	313,384	380,524	380,524	67,140
Register of Deeds	337,757	(1,624)	4,040	340,173	343,299	343,299	3,126
Planning	17	(17)	0	0	0	0	0
Codes Compliance	15,767	(10,000)	0	5,767	10,500	10,500	4,733
Geographical Information Systems	23,582	0	0	23,582	23,654	23,654	72
County Buildings	233,203	(10,453)	10,782	233,532	283,929	283,929	50,397
Finance							
Accounting and Budgeting	390,467	0	791	391,258	383,470	397,579	6,321
Purchasing	120,626	0	0	120,626	121,390	121,390	764
Property Assessor's Office	507,481	(9,229)	14,809	513,061	534,290	534,290	21,229
Reappraisal Program	2,280	(722)	1,153	2,711	10,105	10,105	7,394
County Trustee's Office	293,242	0	211	293,453	300,952	300,952	7,499
County Clerk's Office	494,284	(11,000)	1,469	484,753	489,216	489,216	4,463

(Continued)

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 768,975	\$ (21,519)	\$ 0	\$ 747,456	\$ 725,487	\$ 785,487	\$ 38,031
General Sessions Court	325,029	0	75	325,104	330,833	330,833	5,729
Drug Court	61,687	0	75	61,762	60,241	64,100	2,338
Chancery Court	342,432	(12,667)	313	330,078	343,370	343,227	13,149
Juvenile Court	202,822	0	25	202,847	227,664	227,664	24,817
District Attorney General	4,496	0	0	4,496	5,390	5,390	894
Probate Court	43,421	0	0	43,421	45,232	48,175	4,754
Other Administration of Justice	9,132	0	0	9,132	9,102	9,102	(30)
Courtroom Security	231,676	0	3,619	235,295	258,761	258,761	23,466
<u>Public Safety</u>							
Sheriff's Department	4,577,788	(74,217)	35,168	4,538,739	4,731,493	4,691,570	152,831
Special Patrols	396,777	(154,138)	34,821	277,460	221,590	291,485	14,025
Administration of the Sexual Offender Registry	3,188	0	0	3,188	8,300	8,300	5,112
Jail	5,279,248	(39,091)	46,668	5,286,825	5,329,078	5,467,778	180,953
Juvenile Services	103,324	0	0	103,324	130,000	130,000	26,676
Civil Defense	126,882	(1,148)	1,814	127,548	146,171	148,671	21,123
Rescue Squad	4,900	0	0	4,900	4,900	4,900	0
Disaster Relief	120,000	0	0	120,000	120,000	120,000	0
Other Emergency Management	7,101	0	3,050	10,151	13,500	13,500	3,349
Inspection and Regulation	240,110	(2,173)	2,411	240,348	251,824	251,824	11,476
County Coroner/Medical Examiner	185,330	(1,200)	1,200	185,330	199,289	199,289	13,959
Other Public Safety	13,394	(7,999)	2,604	7,999	8,000	8,000	1
<u>Public Health and Welfare</u>							
Local Health Center	538,471	(46,056)	12,356	504,771	535,430	635,404	130,633
Rabies and Animal Control	132,492	(2,295)	1,349	131,546	132,900	137,095	5,549
Ambulance/Emergency Medical Services	3,367,046	(35,827)	75,243	3,406,462	3,610,159	3,618,044	211,582
Alcohol and Drug Programs	11,568	0	0	11,568	11,989	11,989	421
Other Local Health Services	396,166	0	0	396,166	506,494	510,800	114,634
Appropriation to State	79,553	0	0	79,553	81,183	79,553	0

(Continued)

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Waste Pickup	\$ 102,106	\$ (458)	\$ 0	\$ 101,648	\$ 91,461	\$ 127,461	\$ 25,813
Other Public Health and Welfare	63,805	(19,670)	3,832	47,967	64,000	122,758	74,791
<u>Social, Cultural, and Recreational Services</u>							
Libraries	84,500	0	0	84,500	84,500	84,500	0
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	116,257	0	133	116,390	128,351	128,351	11,961
Soil Conservation	84,898	0	0	84,898	86,029	86,029	1,131
<u>Other Operations</u>							
Tourism	103,464	0	0	103,464	85,000	104,440	976
Industrial Development	103,464	0	0	103,464	85,000	104,440	976
Airport	30,380	0	0	30,380	0	30,380	0
Veterans' Services	73,777	0	0	73,777	79,451	79,451	5,674
Other Charges	34,355	0	0	34,355	56,673	56,673	22,318
Contributions to Other Agencies	218,672	0	0	218,672	212,360	250,360	31,688
Miscellaneous	225,705	0	0	225,705	215,250	216,650	(9,055)
<u>Interest on Debt</u>							
General Government	0	0	0	0	3,000	3,000	3,000
Total Expenditures	\$ 21,881,371	\$ (475,328)	\$ 283,295	\$ 21,689,338	\$ 22,496,459	\$ 23,066,547	\$ 1,377,209
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 1,754,890	\$ 475,328	\$ (283,295)	\$ 1,946,923	\$ 82,913	\$ (246,427)	\$ 2,193,350
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 22,357	\$ 0	\$ 0	\$ 22,357	\$ 0	\$ 26,931	\$ (4,574)
Transfers In	3,540	0	0	3,540	3,540	3,540	0
Total Other Financing Sources	\$ 25,897	\$ 0	\$ 0	\$ 25,897	\$ 3,540	\$ 30,471	\$ (4,574)

(Continued)

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 1,780,787	\$ 475,328	\$ (283,295)	\$ 1,972,820	\$ 86,453	\$ (215,956)	\$ 2,188,776
Fund Balance, July 1, 2015	4,135,994	(475,328)	0	3,660,666	2,104,932	2,104,932	1,555,734
Fund Balance, June 30, 2016	<u>\$ 5,916,781</u>	<u>\$ 0</u>	<u>\$ (283,295)</u>	<u>\$ 5,633,486</u>	<u>\$ 2,191,385</u>	<u>\$ 1,888,976</u>	<u>\$ 3,744,510</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-6

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2016

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,163,639	\$ 0	\$ 0	\$ 1,163,639	\$ 1,299,700	\$ 1,299,700	\$ (136,061)
Charges for Current Services	194,670	0	0	194,670	178,375	178,375	16,295
Other Local Revenues	114,708	0	0	114,708	115,210	115,210	(502)
State of Tennessee	51,164	0	0	51,164	20,000	20,000	31,164
Total Revenues	<u>\$ 1,524,181</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,524,181</u>	<u>\$ 1,613,285</u>	<u>\$ 1,613,285</u>	<u>\$ (89,104)</u>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 912,130	\$ (40,112)	\$ 73,671	\$ 945,689	\$ 1,074,881	\$ 1,057,958	\$ 112,269
Waste Pickup	425,754	0	0	425,754	481,212	481,212	55,458
Convenience Centers	228,230	(300)	938	228,868	252,534	252,534	23,666
Transfer Stations	51,493	(6,887)	28,427	73,033	46,334	80,834	7,801
Total Expenditures	<u>\$ 1,617,607</u>	<u>\$ (47,299)</u>	<u>\$ 103,036</u>	<u>\$ 1,673,344</u>	<u>\$ 1,854,961</u>	<u>\$ 1,872,538</u>	<u>\$ 199,194</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (93,426)</u>	<u>\$ 47,299</u>	<u>\$ (103,036)</u>	<u>\$ (149,163)</u>	<u>\$ (241,676)</u>	<u>\$ (259,253)</u>	<u>\$ 110,090</u>
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 1,200	\$ 0	\$ 0	\$ 1,200	\$ 0	\$ 1,200	\$ 0
Total Other Financing Sources	<u>\$ 1,200</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,200</u>	<u>\$ 0</u>	<u>\$ 1,200</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (92,226)	\$ 47,299	\$ (103,036)	\$ (147,963)	\$ (241,676)	\$ (258,053)	\$ 110,090
Fund Balance, July 1, 2015	420,840	(47,299)	0	373,541	308,732	308,732	64,809
Fund Balance, June 30, 2016	<u>\$ 328,614</u>	<u>\$ 0</u>	<u>\$ (103,036)</u>	<u>\$ 225,578</u>	<u>\$ 67,056</u>	<u>\$ 50,679</u>	<u>\$ 174,899</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-7

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 364,258	\$ 355,502	\$ 355,502	\$ 8,756
Other Local Revenues	8,724	8,000	8,000	724
State of Tennessee	1,134,480	1,117,355	1,117,355	17,125
Total Revenues	<u>\$ 1,507,462</u>	<u>\$ 1,480,857</u>	<u>\$ 1,480,857</u>	<u>\$ 26,605</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,180,252	\$ 1,438,599	\$ 1,438,599	\$ 258,347
Total Expenditures	<u>\$ 1,180,252</u>	<u>\$ 1,438,599</u>	<u>\$ 1,438,599</u>	<u>\$ 258,347</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 327,210</u>	<u>\$ 42,258</u>	<u>\$ 42,258</u>	<u>\$ 284,952</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 225	0	0	225
Transfers Out	(3,540)	(3,540)	(3,540)	0
Total Other Financing Sources	<u>\$ (3,315)</u>	<u>\$ (3,540)</u>	<u>\$ (3,540)</u>	<u>\$ 225</u>
Net Change in Fund Balance	\$ 323,895	\$ 38,718	\$ 38,718	\$ 285,177
Fund Balance, July 1, 2015	<u>2,378,013</u>	<u>2,082,941</u>	<u>2,082,941</u>	<u>295,072</u>
Fund Balance, June 30, 2016	<u>\$ 2,701,908</u>	<u>\$ 2,121,659</u>	<u>\$ 2,121,659</u>	<u>\$ 580,249</u>

The notes to the financial statements are an integral part of this statement.

Exhibit C-8

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2016

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,785,282	\$ 0	\$ 0	\$ 2,785,282	\$ 2,752,690	\$ 2,752,690	\$ 32,592
Licenses and Permits	900	0	0	900	0	0	900
Other Local Revenues	74,740	0	0	74,740	5,500	64,372	10,368
State of Tennessee	2,367,591	0	0	2,367,591	2,868,061	2,868,061	(500,470)
Federal Government	11,324	0	0	11,324	13,500	13,500	(2,176)
Other Governments and Citizens Groups	260,774	0	0	260,774	0	216,486	44,288
Total Revenues	\$ 5,500,611	\$ 0	\$ 0	\$ 5,500,611	\$ 5,639,751	\$ 5,915,109	\$ (414,498)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 246,333	\$ (657)	\$ 14	\$ 245,690	\$ 261,972	\$ 261,972	\$ 16,282
Highway and Bridge Maintenance	2,694,219	(89,627)	77,815	2,682,407	3,778,598	3,867,953	1,185,546
Operation and Maintenance of Equipment	615,192	(72,440)	75,457	618,209	1,059,379	1,064,984	446,775
Asphalt Plant Operations	776,511	(9,360)	14,310	781,461	1,060,201	1,171,624	390,163
Other Charges	101,505	(630)	449	101,324	120,052	120,502	19,178
Capital Outlay	221,356	(165,370)	138,583	194,569	125,000	195,000	431
Total Expenditures	\$ 4,655,116	\$ (338,084)	\$ 306,628	\$ 4,623,660	\$ 6,405,202	\$ 6,682,035	\$ 2,058,375
Excess (Deficiency) of Revenues Over Expenditures	\$ 845,495	\$ 338,084	\$ (306,628)	\$ 876,951	\$ (765,451)	\$ (766,926)	\$ 1,643,877
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 8,670	\$ 0	\$ 0	\$ 8,670	\$ 0	\$ 1,475	\$ 7,195
Total Other Financing Sources	\$ 8,670	\$ 0	\$ 0	\$ 8,670	\$ 0	\$ 1,475	\$ 7,195
Net Change in Fund Balance	\$ 854,165	\$ 338,084	\$ (306,628)	\$ 885,621	\$ (765,451)	\$ (765,451)	\$ 1,651,072
Fund Balance, July 1, 2015	2,689,328	(338,084)	0	2,351,244	2,158,878	2,158,878	192,366
Fund Balance, June 30, 2016	\$ 3,543,493	\$ 0	\$ (306,628)	\$ 3,236,865	\$ 1,393,427	\$ 1,393,427	\$ 1,843,438

The notes to the financial statements are an integral part of this statement.

Exhibit D-1

Greene County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2016

	Governmental Activities - Internal Service Fund
	<u>Employee Insurance - Health</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 57,028
Equity in Pooled Cash and Investments	2,197,166
Due From Other Funds	<u>23,065</u>
Total Assets	<u>\$ 2,277,259</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Due to Other Funds	\$ 14,522
Claims and Judgments Payable	<u>204,235</u>
Total Liabilities	<u>\$ 218,757</u>
<u>NET POSITION</u>	
Unrestricted	<u>\$ 2,058,502</u>
Total Net Position	<u><u>\$ 2,058,502</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-2

Greene County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2016

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,203,684
Total Operating Revenue	<u>\$ 5,203,684</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 608,543
Communication	2,052
Contracts with Private Agencies	204,042
Medical and Dental Services	28,659
Rentals	129
Drugs and Medical Supplies	99,048
Other Supplies and Materials	1,879
Medical Claims	3,750,261
Other Charges	36,792
Total Operating Expenses	<u>\$ 4,731,405</u>
Operating Income (Loss)	<u>\$ 472,279</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 29
Total Nonoperating Revenues (Expenses)	<u>\$ 29</u>
Change in Net Position	\$ 472,308
Net Position, July 1, 2015	<u>1,586,194</u>
Net Position, June 30, 2016	<u><u>\$ 2,058,502</u></u>

The notes to the financial statements are an integral part of this statement.

Greene County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2016

	<u>Governmental Activities - Internal Service Fund Employee Insurance - Health</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,203,684
Excess Risk Insurance Recovery	322,044
Payments to Vendors	(419,978)
Payments to Fiscal Agents	(594,021)
Payments for Claims	<u>(4,286,317)</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 225,412</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>\$ 29</u>
Net Cash Provided By (Used In) Investing Activities	<u>\$ 29</u>
Increase (Decrease) in Cash	\$ 225,441
Cash, July 1, 2015	<u>2,028,753</u>
Cash, June 30, 2016	<u><u>\$ 2,254,194</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 472,279
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Current Operating Receivables	(23,065)
Increase (Decrease) in Accounts Payable	(47,377)
Increase (Decrease) in Claims and Judgments Payable	(190,947)
Increase (Decrease) in Due to Other Funds	<u>14,522</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 225,412</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 57,028
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>2,197,166</u>
Cash, June 30, 2016	<u><u>\$ 2,254,194</u></u>

The notes to the financial statements are an integral part of this statement.

Exhibit E

Greene County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2016

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,134,675
Equity in Pooled Cash and Investments	247,557
Accounts Receivable	37,337
Due from Other Governments	1,858,563
Property Taxes Receivable	3,338,457
Allowance for Uncollectible Property Taxes	<u>(89,770)</u>
Total Assets	<u><u>\$ 7,526,819</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 4,788
Due to Other Taxing Units	5,102,213
Due to Litigants, Heirs, and Others	2,361,559
Due to Joint Ventures	<u>58,259</u>
Total Liabilities	<u><u>\$ 7,526,819</u></u>

The notes to the financial statements are an integral part of this statement.

GREENE COUNTY, TENNESSEE
Index of Notes to the Financial Statements

Note	Page(s)
I. Summary of Significant Accounting Policies	
A. Reporting Entity	45
B. Government-wide and Fund Financial Statements	46
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	47
D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
1. Deposits and Investments	50
2. Receivables and Payables	51
3. Prepaid Items	52
4. Capital Assets	52
5. Deferred Outflows/Inflows of Resources	53
6. Compensated Absences	53
7. Long-term Obligations	54
8. Net Position and Fund Balance	54
E. Pension Plans	56
II. Reconciliation of Government-wide and Fund Financial Statements	
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position	57
B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities	57
III. Stewardship, Compliance, and Accountability	
A. Budgetary Information	57
B. Expenditures Exceeded Appropriations	58
IV. Detailed Notes on All Funds	
A. Deposits and Investments	59
B. Capital Assets	60
C. Interfund Receivables, Payables, and Transfers	62
D. Long-term Obligations	64
E. Pledges of Receivables and Future Revenues	68
F. On-Behalf Payments	69

Continued

GREENE COUNTY, TENNESSEE
Index of Notes to the Financial Statements (Cont.)

Note	Page(s)
V. Other Information	
A. Risk Management	69
B. Accounting Changes	71
C. Subsequent Events	71
D. Contingent Liabilities	72
E. Joint Ventures	72
F. Jointly Governed Organizations	76
G. Retirement Commitments	76
H. Other Postemployment Benefits (OPEB)	94
I. Termination Benefits	98
J. Office of Central Accounting	99
K. Purchasing Laws	99

GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Greene County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Greene County:

A. Reporting Entity

Greene County is a public municipal corporation governed by an elected 21-member board. As required by GAAP, these financial statements present Greene County (the primary government) and its component units. The financial statements of the Greeneville-Greene County Emergency Communications District and the Greeneville-Greene County Library, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of their omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Greene County School Department operates the public school system in the county, and the voters of Greene County elect its board. The School Department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Greeneville-Greene County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Greene County, and the Greene County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the County Commission's approval. The financial statements of the Greeneville-Greene County Emergency Communications District were not material to the

component units' opinion unit and therefore have been omitted from this report.

The Greeneville-Greene County Library serves all citizens of Greene County and is governed by a board appointed by the County Commission. The library generates its operating revenue from donations, fines, copy fees, and appropriations from the county and the Town of Greeneville. For the year ended June 30, 2016, the county remitted \$84,500 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not material to the component units' opinion unit and therefore have been omitted from this report.

The Greene County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the School Department are included in this report as listed in the table of contents. Complete financial statements of the Greeneville-Greene County Emergency Communications District and the Greeneville-Greene County Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Emergency
Communications District
111 Union Street
Greeneville, TN 37843

Greeneville-Greene County Library
210 North Main Street
Greeneville, TN 37843

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in the government-wide financial statements. However, the primary government of Greene County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Greene County School Department component unit only reports governmental activities in the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Greene County issues all debt for the discretely presented Greene County School Department. Net debt issues of \$991,146 were contributed by the county to the School Department during the year ended June 30, 2016.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The internal service fund is reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Greene County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Greene County only reports one proprietary fund, an internal service fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues, including grants and similar items, to be available if they are collected within 30 days after year-end, and all eligibility requirements imposed by providers have been met. The discretely presented Greene County School Department considers revenues other than grants to be available if they are collected within 30 days after year-end and considers grants and similar revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus, except for agency funds, which have no measurement focus, and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Greene County reports the following major governmental funds:

General Fund – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Solid Waste/Sanitation Fund – This special revenue fund accounts for transactions relating to the disposal of Greene County’s solid waste. Local taxes and general service charges are the foundational revenues of this fund.

Special Purpose Fund – This special revenue fund accounts for the financial transactions pertaining to Greene County’s and the Greene

County School Department's workers' compensation and general liability insurance coverage plans. Local taxes and State Revenue Sharing - TVA funds are the foundational revenues of this fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county's Highway Department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

Education Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued for the Greene County School Department.

Additionally, Greene County reports the following fund types:

Capital Projects Funds – These funds are used to account for financial resources to be used in the acquisition or construction of facilities and other capital assets.

Internal Service Fund – The Employee Insurance - Health Fund is used to account for the county's self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund to pay the claims of county employees.

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Greene County, the city school system's share of educational revenues, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, restricted revenues held for the benefit of the Office of District Attorney General, and tax increment financing revenues collected by the trustee that are to be remitted to the Industrial Development Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

The discretely presented Greene County School Department reports the following major governmental fund:

General Purpose School Fund – This fund is the primary operating fund for the School Department. It is used to account for general operations of the School Department.

Additionally, the Greene County School Department reports the following fund types:

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovations for the School Department.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an internal service fund, which is used to account for the employees' health insurance program. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund are charges for services. Operating expenses for the internal service fund will include administrative expenses and health insurance costs.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes demand deposits and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Greene County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these pooled investments is assigned to the various funds based on the approved budgets. Greene County and the School Department have adopted a policy of reporting U.S.

Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at amortized cost using a Stable Net Asset Value. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

All ambulance and property taxes receivable are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 1.40 percent of total taxes levied.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$835,657 are discussed in Note V.A., Risk Management. The \$1,189,481 balance in Other Current Liabilities on the Statement of Net Position for the School Department primarily consists of the remaining balances in the teachers' insurance clearing account (\$696,449) and federal payroll taxes clearing account (\$464,167).

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. Capital Assets

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more (\$7,500 for like items purchased at the same time) and an estimated useful life of more than three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure of the primary government and the discretely presented School Department are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30 - 40
Other Capital Assets	3 - 12
Infrastructure	3 - 75

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. The items are the deferred charge on refunding, pension changes in experience, pension other deferrals, and pension contributions after the measurement date.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, pension changes in experience, pension changes in investment earnings, and various receivables for revenues, which do not meet the availability criteria in governmental funds.

6. Compensated Absences

It is the county's and the discretely presented School Department's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for unpaid accumulated sick leave since neither Greene County nor the School Department has policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

7. Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds and notes payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, claims and judgments, other postemployment benefits, net pension liabilities, and special termination benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

8. Net Position and Fund Balance

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

Restricted for Other Purposes on the Statement of Net Position for the primary government includes \$355,128 resulting from the recognition of net pension assets. Restricted for Education on the Statement of Net Position for the discretely presented School Department includes \$199,672 resulting from the recognition of net pension assets.

As of June 30, 2016, Greene County had \$14,045,754 in outstanding debt for capital purposes for the discretely presented Greene County School Department. This debt is a liability of Greene County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Greene County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission, the county's highest level of decision-making authority and the Board of Education, the School Department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county’s intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The County Commission makes assignments for the General Government, and the Board of Education makes assignments for the School Department. Assigned fund balance in the primary government’s General Fund consists of fund balance appropriated for use in the 2016-17 budget totaling \$1,710,885 and amounts assigned for encumbrances (\$283,295). Assigned fund balance of \$842,389 in the discretely presented School Department’s General Purpose School Fund consists of \$672,401 assigned for encumbrances, \$29,623 assigned for the Bridges for Success Program, \$5,740 assigned for special education, and \$134,625 assigned for retirement bonuses.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

E. Pension Plans

Primary Government

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Greene County’s participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Greene County’s fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

Discretely Presented Greene County School Department

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the

benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

Discretely Presented Greene County School Department

Exhibit J-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

Primary Government

Exhibit C-4 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Greene County School Department

Exhibit J-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees funds (special revenue funds), which is not budgeted, and the Community Development/Industrial Park Fund (capital projects fund), which adopts project length budgets. All annual appropriations lapse at fiscal year end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, County Mayor/Executive, County Attorney, Election Commission etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2016, the Greene County and the discretely presented Greene County School Department reported the following significant encumbrances:

Fund	Description	Amount
Primary Government:		
Major Fund:		
Highway/Public Works	Equipment	\$ 136,665
School Department:		
Major Fund:		
General Purpose School	Capital Projects	435,772

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county legislative body in the Miscellaneous major appropriation category (the legal level of control) of the General Fund by \$9,055. Expenditures also exceeded appropriations in the Other Debt Service – General Government appropriation category of the General Debt Service Fund by \$2,658. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Greene County and the Greene County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net position represents nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state Comptroller's Office

and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

The county had no pooled and nonpooled investments as of June 30, 2016.

B. Capital Assets

Capital assets activity for the year ended June 30, 2016, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-15	Increases	Decreases	Balance 6-30-16
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 0	\$ 0	\$ 500,320
Construction in Progress	145,745	226,559	0	372,304
Total Capital Assets Not Depreciated	\$ 646,065	\$ 226,559	\$ 0	\$ 872,624
Capital Assets Depreciated:				
Buildings and Improvements	\$ 15,957,898	\$ 12,283	\$ 0	\$ 15,970,181
Infrastructure	60,458,059	0	0	60,458,059
Other Capital Assets	16,805,567	1,402,512	(191,808)	18,016,271
Total Capital Assets Depreciated	\$ 93,221,524	\$ 1,414,795	\$ (191,808)	\$ 94,444,511
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 7,850,752	\$ 538,498	\$ 0	\$ 8,389,250
Infrastructure	38,846,836	1,255,022	0	40,101,858
Other Capital Assets	13,192,832	1,340,516	(191,808)	14,341,540
Total Accumulated Depreciation	\$ 59,890,420	\$ 3,134,036	\$ (191,808)	\$ 62,832,648

Governmental Activities (Cont.):

	Balance 7-1-15	Increases	Decreases	Balance 6-30-16
Total Capital Assets Depreciated, Net	\$ 33,331,104	\$ (1,719,241)	\$ 0	\$ 31,611,863
Governmental Activities Capital Assets, Net	\$ 33,977,169	\$ (1,492,682)	\$ 0	\$ 32,484,487

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$	180,253
Finance		19,652
Public Safety		721,253
Public Health and Welfare		450,111
Highways/Public Works		<u>1,762,767</u>
Total Depreciation Expense - Governmental Activities	\$	<u>3,134,036</u>

Discretely Presented Greene County School Department

Governmental Activities:

	Balance 7-1-15	Increases	Decreases	Balance 6-30-16
Capital Assets Not Depreciated:				
Land	\$ 886,166	\$ 0	\$ 0	\$ 886,166
Construction in Progress	598,606	358,790	(598,606)	<u>358,790</u>
Total Capital Assets Not Depreciated	\$ 1,484,772	\$ 358,790	\$ (598,606)	\$ 1,244,956

Governmental Activities (Cont.):

	Balance 7-1-15	Increases	Decreases	Balance 6-30-16
Capital Assets Depreciated:				
Buildings and Improvements	\$ 50,090,756	\$ 1,206,953	\$ 0	\$ 51,297,709
Other Capital Assets	15,489,772	741,409	(235,534)	15,995,647
Total Capital Assets Depreciated	\$ 65,580,528	\$ 1,948,362	\$ (235,534)	\$ 67,293,356
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 23,700,177	\$ 1,058,058	\$ 0	\$ 24,758,235
Other Capital Assets	11,363,015	676,832	(235,534)	11,804,313
Total Accumulated Depreciation	\$ 35,063,192	\$ 1,734,890	\$ (235,534)	\$ 36,562,548
Total Capital Assets Depreciated, Net	\$ 30,517,336	\$ 213,472	\$ 0	\$ 30,730,808
Governmental Activities Capital Assets, Net	\$ 32,002,108	\$ 572,262	\$ (598,606)	\$ 31,975,764

Depreciation expense was charged to functions of the discretely presented Greene County School Department as follows:

Governmental Activities:

Instruction	\$ 1,147,624
Support Services	422,268
Operation of Non-instructional Services	<u>164,998</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,734,890</u>

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2016, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 47,730
"	Education Debt Service	16,694
"	Highway/ Public Works	12,209
"	Special Purpose	2,167
"	Solid Waste/Sanitation	210
Highway/ Public Works	Nonmajor governmental	9,483
"	Internal Service	14,522
Internal Service	General	23,065

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made

Due to/from Primary Government and Component Units:

Receivable Fund	Payable Fund	Amount
Primary Government:		
Education Debt Service	Component Unit: Greene County School Department - General Purpose School	\$ 197,745
Component Unit: Greene County School Department - General Purpose School		
	Primary Government: General	16,705

Interfund Transfers:

Interfund transfers for the year ended June 30, 2016, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In	
	General Fund	Education Debt Service Fund
Special Purpose Fund	\$ 3,540	\$ 0
Nonmajor governmental funds	0	30,637
Total	\$ 3,540	\$ 30,637

Discretely Presented Greene County School Department

Transfers Out	Transfers In	
	General Purpose School Fund	Nonmajor Governmental Funds
General Purpose School Fund	\$ 0	\$ 208,000
Nonmajor governmental funds	44,756	0
Total	\$ 44,756	\$ 208,000

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. Long-term Obligations

Primary Government

General Obligation Bonds and Notes

Greene County issues general obligation bonds to provide funds for the acquisition, construction, and renovation of major capital facilities for the primary government and the discretely presented School Department. In addition, general obligation bonds have been issued to refund other debt issuances. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds and up to nine years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2016, will be retired from the General Debt Service and Education Debt Service funds.

General obligation bonds and capital outlay notes outstanding as of June 30, 2016, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-16
General Obligation Bonds	2 to 3	%	6-1-25	\$ 8,170,000	\$ 7,440,000
General Obligation Bonds - Refunding	2 to 2.1		6-1-23	8,970,000	6,520,000
General Obligation Rural School Bonds	2.25 to 2.75		6-1-20	990,000	990,000
General Obligation Rural School Bonds - Refunding	2 to 5		6-1-26	14,285,000	12,615,000
Capital Outlay Notes	1.2767 to 4.06		11-30-16	654,750	440,754

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2016, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2017	\$ 2,750,000	\$ 860,909	\$ 3,610,909
2018	2,690,000	796,426	3,486,426
2019	2,785,000	710,114	3,495,114
2020	2,885,000	620,583	3,505,583
2021	2,650,000	527,539	3,177,539
2022-2026	13,805,000	1,123,149	14,928,149
Total	\$ 27,565,000	\$ 4,638,720	\$ 32,203,720

Year Ending June 30	Notes		
	Principal	Interest	Total
2017	\$ 440,754	\$ 3,030	\$ 443,784
Total	\$ 440,754	\$ 3,030	\$ 443,784

There is \$1,537,394 available in the debt service funds to service long-term debt. This consists of a balance of \$983,306 in the Education Debt Service Fund and \$554,088 in the General Debt Service Fund. Debt per capita, including bonds and notes totaled \$464, based on the 2010 federal census for residents living outside the Greeneville school district and \$203 for residents living inside the Greeneville school district.

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2016, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2015	\$ 31,660,000	\$ 44,135
Additions	12,135,000	991,146
Reductions	<u>(16,230,000)</u>	<u>(594,527)</u>
Balance, June 30, 2016	<u>\$ 27,565,000</u>	<u>\$ 440,754</u>
Balance Due Within One Year	<u>\$ 2,750,000</u>	<u>\$ 440,754</u>

	<u>Compensated Absences</u>	<u>Other Postemployment Benefits</u>
Balance, July 1, 2015	\$ 934,757	\$ 771,900
Additions	997,773	126,900
Reductions	<u>(1,015,261)</u>	<u>(85,300)</u>
Balance, June 30, 2016	<u>\$ 917,269</u>	<u>\$ 813,500</u>
Balance Due Within One Year	<u>\$ 889,920</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2016	\$ 29,736,523
Less: Balance Due Within One Year	(4,080,674)
Add: Unamortized Premium on Debt	<u>1,635,875</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 27,291,724</u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Solid Waste/Sanitation, and Highway/Public Works funds.

Current Refunding

On June 8, 2016, Greene County current refunded its Rural School Refunding Bonds, Series 2005A, dated June 30, 2005, and its Rural School Refunding Bonds, Series 2005B, dated June 30, 2005. The county issued \$12,135,000 of Rural School Refunding Bonds, Series 2016 to provide resources to retire the bonds. As a result of the current refunding, total debt service payments over the next 10 years will be reduced by \$2,335,773, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$2,132,017 was obtained.

Discretely Presented Greene County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Greene County School Department for the year ended June 30, 2016, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
	_____	_____
Balance, July 1, 2015	\$ 156,088	\$ 151,955
Additions	268,322	101,680
Reductions	(156,088)	(80,472)
	_____	_____
Balance, June 30, 2016	\$ 268,322	\$ 173,163
	_____	_____
Balance Due Within One Year	\$ 268,322	\$ 92,834
	_____	_____
	Net Pension Liability (Asset) Teacher Legacy Plan	Other Postemployment Benefits
	_____	_____
Balance, July 1, 2015	\$ (105,746)	\$ 5,454,141
Additions	9,161,049	1,947,179
Reductions	(8,784,706)	(866,735)
	_____	_____
Balance, June 30, 2016	\$ 270,597	\$ 6,534,585
	_____	_____
Balance Due Within One Year	\$ 0	\$ 0
	_____	_____

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2016	\$ 7,246,667
Less: Balance Due Within One Year	(361,156)

Noncurrent Liabilities - Due in More Than One Year - Exhibit A	\$ 6,885,511

Termination benefits, compensated absences, net pension liability, and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School and School Federal Projects funds.

E. Pledges of Receivables and Future Revenues

Hotel/Motel Tax Revenues Pledged

Greene County pledged the portion of hotel/motel tax that was designated to support or promote the performing arts to repay \$229,000 in capital outlay notes issued in August 2007 to finance the construction of a band room at a county school. The notes are also guaranteed by the county in the event the hotel/motel tax revenues are insufficient to meet the debt service requirements on the notes. The hotel/motel tax collections are projected to produce 100 percent of the debt service requirements over the life of the notes. Total principal and interest remaining for the notes is \$15,310 with next year being the final year. For the current year, principal and interest paid and hotel/motel tax generated were \$30,637 and \$136,847, respectively.

Component Unit Revenues Pledged for Primary Government Debt

In 2000, the citizens of Greene County voted to increase the local option sales tax rate from 2.5 percent to 2.75 percent. The increase in local option sales tax was restricted to education purposes. The Greene County School Department pledged, as security for bonds issued by Greene County, and to establish a fund balance of \$1,000,000 in the Education Debt Service Fund, an annual amount not to exceed \$250,000 of restricted funds received from the state for capital outlay purchases and the entire amount of the local option sales tax increase. The bonds issued by Greene County in 2001 and refunded in 2016 totaled \$18 million and are payable through 2026. Total principal and interest remaining on the debt is \$14,865,182 with annual requirements ranging from \$1,470,132 in the next fiscal year to \$1,494,300 in the final year. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund totaled \$1,114,825 and \$691,145, respectively. The School Department contributed \$197,745 during the year to the Education Debt Service Fund from restricted state capital outlay funds. The fund balance in the Education Debt Service Fund was \$983,306 at June 30, 2016.

The Greene County School Department pledged, as security for bonds issued by Greene County, the annual savings arising from its energy conservation program. The bonds issued by Greene County in 2001 and refunded in 2005 totaled \$3,925,000 and were used to provide financing for energy conservation improvements. The School Department pledged its total annual savings until the bonds are retired in December 2016. Total principal and interest remaining on the debt is \$489,600, which is all due in the next fiscal year. There were no savings from the energy conservation program during the current year. For the current year, principal and interest paid by the county totaled \$472,266.

F. On-Behalf Payments

Primary Government

The State of Tennessee pays health insurance premiums for retired employees on-behalf of Greene County. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments made by the state to the Medicare Supplement Plan for the year ended June 30, 2016, were \$1,400. The county has recognized these on-behalf payments as revenues and expenditures in the General Fund.

Discretely Presented Greene County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Greene County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2016, were \$327,296 and \$73,775, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Employee Insurance – Health Fund for risks associated with the employees' health insurance plan. The Employee Insurance – Health Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county is self-insured to a limit of \$100,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$5,228,000 or 100 percent of the first monthly aggregate deductible amount times 12, whichever is greater. The county obtained a stop/loss commercial insurance policy to cover claims beyond this liability. All full-time employees of the primary government are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees.

The discretely presented Greene County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated (TCA)*, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the

State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

Greene County and the Greene County School Department have established a self-insurance program for risks associated with general liability, property, casualty, and workers' compensation. The self-insurance program is accounted for as a special revenue fund (Special Purpose Fund) in which assets are set aside for claim settlements. The county and the School Department retain the risk of loss to a limit of \$250,000 per individual claim, or \$2,000,000 in the aggregate for general liability, property, and casualty losses. The county and the School Department are self-insured to a limit of \$650,000 per individual claim, or \$1,000,000 in the aggregate for workers' compensation. Amounts exceeding these limits are covered by excess loss policies. A fee is paid to a third-party agent who investigates claims and determines action to be taken.

Liabilities of the self-insurance funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These funds establish claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Self-Insurance Program – Special Purpose Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments and Reduction in Estimates	Balance at Fiscal Year-end
2014-15	\$ 999,583	\$ 498,088	\$ (744,854)	\$ 752,817
2015-16	752,817	552,775	(674,170)	631,422

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2014-15	\$ 480,023	\$ 3,187,627	\$ (3,272,468)	\$ 395,182
2015-16	395,182	3,750,261	(3,941,208)	204,235

*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$322,044.

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*; Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*; Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; Statement No. 79, *Certain External Investment Pools and Pool Participants* became effective for the year ended June 30, 2016.

GASB Statement No. 72, establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. This standard supersedes previous statements as they relate to measuring fair value of certain assets and liabilities.

GASB Statement No. 73, established accounting and reporting requirements for pensions that are not administered through a trust account and also addresses changes made to Statements No. 67 and No. 68. The changes to Statements No. 67 and No. 68 require new RSI disclosures concerning plan investments and address specific payables to defined benefit plans.

GASB Statement No. 76, addresses changes made to the hierarchy of generally accepted accounting principles. This standard supersedes Statement No. 55 and reduces the hierarchy from four to two categories.

GASB Statement No. 79, addresses issues related to certain external investment pools and pool participants because of changes in Security and Exchange rules relative to money market funds. This standard establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost rather than fair value for financial reporting purposes standards.

C. Subsequent Events

Mary Shelton left the office of Director of Accounts and Budgets as of June 30, 2016, and was succeeded by Danny Lowery on July 1, 2016.

Subsequent to June 30, 2016, Greene County entered into an Energy Efficient School Initiative Loan agreement in the amount of \$807,000.

Also subsequent to June 30, 2016, the Greene County School Department entered into a contract with Compass Group, USA, Chartwells Division, to provide management services for its school food service operations.

D. Contingent Liabilities

On August 18, 2003, the Greene County Commission approved the issuance and sale by the Town of Greeneville, Tennessee, of its airport revenue and tax refunding and improvement bonds not to exceed \$1,350,000, which are payable from the revenues of the Greeneville-Greene County Airport Authority. The Airport Authority is a joint venture between the Town of Greeneville and Greene County. The county pledged their full faith and credit for one-half of the costs incurred in relation to the issuance, sale, delivery, and prompt payment of the bonds in the event of a deficiency in airport revenues. As of June 30, 2016, future principal and interest requirements on the debt totaled \$615,000 and \$130,031, respectively. In addition, the Airport Authority secured funding of \$784,224 from Capital Bank to provide the required match for certain state and federal grants. Capital Bank required the Town of Greeneville and Greene County to guarantee payment of the note by the Airport Authority. As of June 30, 2016, future principal and interest requirements on the debt totaled \$731,942 and \$46,178, respectively.

There are several pending lawsuits in which the county is involved. Based on letters from attorneys, management believes that potential claims not already recorded in the self-insurance programs would not materially affect the financial statements of the county.

E. Joint Ventures

Primary Government

The county is a participant with the Town of Greeneville in joint ventures to operate Greeneville-Greene County Airport Authority, Greeneville-Greene County Landfill, Kinser Park Commission, and Greeneville-Greene County Sports Complex Commission, and the Industrial Development Board of the Town of Greeneville and Greene County.

The Greeneville-Greene County Airport Authority operates the county's only airport facility. The authority is governed by a five-member body comprising two appointees from the county, two from the town, and one member elected by the board. The authority generates operating revenue from leasing buildings and hangars. For the year ended June 30, 2016, the county contributed \$30,380 to the authority to subsidize its operations.

The Greeneville-Greene County Landfill is governed by a seven-member Municipal Solid Waste Region Board including three appointees from the county, three from the Town of Greeneville, and one from the City of Tusculum. The landfill currently accepts only demolition waste for disposal on site. The landfill also serves as a transfer station for class 1 and 2 waste, which is hauled out of the county. Greene County shares the costs of this operation with the Town of Greeneville, and the town serves as fiscal agent. On September 17, 2013, Greene County and the Town of Greeneville entered into a contract with Waste Industries of Tennessee, providing for the

operating of the landfill and transfer station, postclosure care of the old landfill, and transportation of solid waste from the transfer station to Waste Industries' landfill. For the year ended June 30, 2016, the county paid \$606,915 to the Town of Greeneville for the county's share of operating costs. Greene County, along with the Town of Greeneville, has entered into two contracts in-lieu-of performance bonds with the Tennessee Department of Environment and Conservation to ensure proper operation and closure/postclosure of the landfill facilities. The total of these contracts in-lieu-of performance bonds is approximately \$1,379,867, which the county and town each guarantee 50 percent.

The Kinser Park Commission oversees the operation of Kinser Park, a recreation facility that includes camping, swimming, and golf. The commission is governed by a nine-member body including two appointees from both the county and town and five citizens at large selected by the other park commissioners. In addition, the mayors of the Town of Greeneville and Greene County serve as ex-officio members of the body. The commission generates its operating revenue from concessions, rental fees, and appropriations from the county and town. For the year ended June 30, 2016, the county made no contributions to the commission to subsidize its operations.

Greene County and the Town of Greeneville entered into an agreement to form the Greeneville-Greene County Sports Complex Commission to oversee the construction, operation, and maintenance of a jointly owned sports complex on Hal Henard Road. The complex is managed by a seven-member commission consisting of: the county mayor, the town mayor, a county commissioner, a town alderman and three members of the town's Parks and Recreation Advisory Board. Day-to-day operations are performed by the town's Parks and Recreation Department. All revenues are applied toward the operating and maintenance costs with any annual surplus reserved for future expenses of the complex. The costs of management, operation, maintenance, and improvements are funded equally (50/50) and the Town of Greeneville serves as the fiscal agent for the complex. For the year ended June 30, 2016, the county made no contributions to the commission to subsidize its operations.

The Industrial Development Board (IDB) of the Town of Greeneville and Greene County was created by the county and the town. The board is composed of eight members, including the county and town mayors and seven members approved by both the county and town. The purpose is to promote economic development by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational, and agricultural enterprises to locate in or remain in Greene County and the Town of Greeneville. Greene County remitted \$44,092 to the IDB during the year based on a tax increment financing agreement passed by the County Commission in 2011.

The Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Third Judicial District, Greene, Hamblen, Hancock, and Hawkins counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. For the year ended June 30, 2016, the county made no contributions to the DTF.

The Upper East Tennessee Juvenile Detention Center was formed through cooperative agreements between Greene County and the counties of Carter, Hawkins, Johnson, Sullivan, Unicoi, and Washington for the operation of a program to divert youth from commitment to the Department of Correction's facilities. This program is governed by a board of directors designated by the counties. The board of directors has contracted with Universal Health Services, Inc., to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Greene County's participation is 13.6 percent. The county also pays a daily fee for each individual from their county using the facility.

Discretely Presented School Department

The Greene Technology Center (GTC) is a joint venture between the discretely presented Greene County School Department and the Town of Greeneville Board of Education. The GTC is governed by a 12-member board, which consists of six members from the county's and the town's Boards of Education. The GTC's primary funding source is contributions by the county and the town. These contributions are based on the proportion of students who reside in the town or in the county since all citizens of each are eligible for services provided by the center. The Greene County School Department contributed \$331,715 to the center for the year ended June 30, 2016. The county does not have an equity interest in the joint venture.

The discretely presented School Department participates in the Northeast Tennessee Cooperative (NETCO). The cooperative was established through a contractual agreement between the Boards of Education of Greene County and various other counties and cities in the upper East Tennessee area. The cooperative was authorized through Chapter 49 of *Tennessee Code Annotated* and was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Johnson City School System) and a service provider to provide this service. NETCO is governed by a representative committee, including one representative from each of the member districts and an

executive council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the representative committee.

Complete financial statements for the joint ventures of the primary government and the discretely presented School Department can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Airport Authority
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Greeneville-Greene County Landfill
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Kinser Park Commission
650 Kinser Park Lane
Greeneville, TN 37843

Greeneville-Greene County Sports
Complex Commission
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

District Attorney General
Third Judicial District
124 Austin Street, Suite 3
Greeneville, TN 37745

Upper East Tennessee Juvenile
Detention Center
307 Wesley Street
Johnson City, TN 37601

Greene Technology Center
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Northeast Tennessee Cooperative
100 East Maple Street
P.O. Box 1517
Johnson City, TN 37605

The Industrial Development Board
of the Town of Greeneville and
Greene County
204 North Cutler Street
Suite 206, Courthouse Annex
Greeneville, TN 37745

F. Jointly Governed Organizations

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated*, and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center. The authority is governed by a board of directors consisting of the county mayors of each county or the county mayor's designee and one nonvoting member representing each of the following: the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee consisting of the chairman, vice chairman, secretary, and treasurer of the board of directors, along with the center's manager as an ex-officio member, is in charge of the daily operations of the center.

G. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprised 66.15 percent and the non-certified employees of the discretely presented School Department comprised 33.85 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2015, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	435
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	563
Active Employees	722
 Total	 <u><u>1,720</u></u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of their salary. Greene County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2015, the Actuarial Determined Contribution (ADC) for Greene County was \$1,906,394 based on a rate of 10.43 percent of covered payroll. By law, employer contributions are

required to be paid. The TCRS may intercept Greene County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Greene County's net pension liability (asset) was measured as of June 30, 2015, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.5%

Mortality rates were based on actual experience from the June 30, 2012, actuarial experience study, adjusted for some of the expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2015, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008, through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012, actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset

class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of three percent. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	6.46	33
Developed Market		
International Equity	6.26	17
Emerging Market		
International Equity	6.40	5
Private Equity and		
Strategic Lending	4.61	8
U.S. Fixed Income	0.98	29
Real Estate	4.73	7
Short-term Securities	0.00	1
Total		100

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the three factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Greene County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, July 1, 2014	\$ 60,444,808	\$ 62,124,388	\$ (1,679,580)
Changes for the year:			
Service Cost	\$ 1,524,102	\$ 0	\$ 1,524,102
Interest	4,545,585	0	4,545,585
Differences Between Expected and Actual Experience	(223,943)	0	(223,943)
Contributions-Employer	0	1,906,394	(1,906,394)
Contributions-Employees	0	920,290	(920,290)
Net Investment Income	0	1,912,201	(1,912,201)
Benefit Payments, Including Refunds of Employee Contributions	(2,722,233)	(2,722,233)	0
Administrative Expense	0	(35,868)	35,868
Other Changes	0	0	0
Net Changes	\$ 3,123,511	\$ 1,980,784	\$ 1,142,727
Balance, June 30, 2015	\$ 63,568,319	\$ 64,105,172	\$ (536,853)

Allocation of Agent Plan Changes in the Net Pension Liability (Asset)

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	66.15%	\$ 42,050,443	\$ 42,405,571	\$ (355,128)
School Department	33.85%	21,517,876	21,699,601	(181,725)
Total		\$ 63,568,319	\$ 64,105,172	\$ (536,853)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Greene County calculated using the discount rate of 7.5 percent, as well as what the net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
<u>Greene County</u>	6.5%	7.5%	8.5%

Net Pension Liability \$ 7,760,994 \$ (536,853) \$ (7,431,276)

Negative Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Negative Pension Expense. For the year ended June 30, 2016, Greene County recognized negative pension expense of \$10,070.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2016, Greene County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 472,816
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,199,760	2,895,509
Contributions Subsequent to the Measurement Date of June 30, 2015 (1)	1,952,263	N/A
Total	<u>\$ 4,152,023</u>	<u>\$ 3,368,325</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2015,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Allocation of Agent Plan Deferred Outflows of Resources and
Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 2,715,118	\$ 2,228,147
School Department	1,436,905	1,140,178
Total	<u>\$ 4,152,023</u>	<u>\$ 3,368,325</u>

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	<u>Amount</u>
2017	\$ (533,434)
2018	(533,434)
2019	(533,434)
2020	431,736
2021	0
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2016, Greene County reported a payable of \$223,654 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2016.

Discretely Presented Greene County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the

TCRS. The primary government employees comprise 66.15 percent and the non-certified employees of the discretely presented School Department comprise 33.85 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at www.treasury.tn.gov/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the

current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2016, to the Teacher Retirement Plan were \$75,000, which is four percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2016, the Greene County School Department reported an asset of \$17,947 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Greene County School Department's proportion of the net pension asset was based on the Greene County School Department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2015, the Greene County School Department's proportion was .446121 percent.

Pension Expense. For the year ended June 30, 2016, the Greene County School Department recognized pension expense of \$23,520.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2016, the Greene County School Department reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 5,842
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,451	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2015	75,000	N/A
Total	<u>\$ 76,451</u>	<u>\$ 5,842</u>

The Greene County School Department's employer contributions of \$75,000, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a decrease (increase) of net pension liability (asset) in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2017	\$ (124)
2018	(124)
2019	(124)
2020	(124)
2021	(487)
Thereafter	(3,408)

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial Assumptions. The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.5%

Mortality rates are customized based on the June 30, 2012, actuarial experience study and some included adjustment for expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2015, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008, through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012, actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of three percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	6.46 %	33 %
International Equity Emerging Market	6.26	17
International Equity Private Equity and Strategic Lending	6.40	5
U.S. Fixed Income	4.61	8
Real Estate	0.98	29
Short-term Securities	4.73	7
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the three factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Greene County School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.5 percent, as well as what the Greene County School Department's proportionate share of the net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
--	---------------------	-------------------------------	---------------------

Net Pension Liability \$ 3,182 \$ (17,947) \$ (33,444)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2016, the Greene County School Department reported a payable of \$37,909 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at www.treasury.tn.gov/tcrs.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service.

Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Greene County School Department for the year ended June 30, 2016, to the Teacher Legacy Pension Plan were \$2,226,332, which is 9.04 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2016, the Greene County School Department reported a liability of \$270,597 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The Greene County School Department's proportion of the net pension liability (asset) was based on the Greene County School Department's long-

term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2015, the Greene County School Department's proportion was .660578 percent. The proportion measured at June 30, 2014, was .650774 percent.

Negative Pension Expense. For the year ended June 30, 2016, the Greene County School Department recognized negative pension expense of \$201,130.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2016, the Greene County School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 217,164	\$ 4,211,855
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,886,102	6,633,150
Changes in Proportion of Net Pension Liability (Asset)	136,603	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2015	<u>2,226,332</u>	N/A
Total	<u>\$ 7,466,201</u>	<u>\$ 10,845,005</u>

The Greene County School Department's employer contributions of \$2,226,332 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a decrease (increase) in net pension liability (asset) in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2017	\$ (1,761,142)
2018	(1,761,142)
2019	(1,761,142)
2020	449,908
2021	(771,618)
Thereafter	0

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial Assumptions. The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.5%

Mortality rates are customized based on the June 30, 2012, actuarial experience study and some included adjustments for expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2015, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008, through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012, actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset

class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of three percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	6.46	33
Developed Market		
International Equity	6.26	17
Emerging Market		
International Equity	6.40	5
Private Equity and		
Strategic Lending	4.61	8
U.S. Fixed Income	0.98	29
Real Estate	4.73	7
Short-term Securities	0.00	1
Total		100

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the three factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Greene

County School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.5 percent, as well as what the Greene County School Department's proportionate share of the net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
Net Pension Liability	\$ 18,448,271	\$ 270,595	\$ (14,778,377)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2016, the Greene County School Department reported a payable of \$763,084 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2016.

2. Deferred Compensation

Teachers hired after July 1, 2014, by the discretely presented Greene County School Department are required to participate in a hybrid pension plan administered by the Tennessee Consolidated Retirement System. This hybrid pension plan requires that these teachers contribute five percent of their salaries into a deferred compensation plan managed by the hybrid plan pursuant to IRC Section 401(k). As part of their employment package, the Greene County School Department has assumed all costs of funding this program on-behalf of the plan participants. The Section 401(k) plan assets remain the property of the participating teachers and are not presented in the accompanying financial statements. IRC Section 401(k), establishes participation, contribution, and withdrawal provisions for the plans. During the year, the Greene County School Department contributed \$93,751 to the 401(k) portion of the hybrid pension plan on-behalf of the plan participants.

H. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Greene County has elected to establish a self-insured postemployment benefits plan administered by United Health Care for medical benefits for its employees. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by the County Commission.

Funding Policy

The premium requirements of plan members are established and may be amended by the County Commission. The plan is self-insured and financed on a pay-as-you-go basis. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The county develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums. Eligible employees must be age 50 and have more than 30 years of service, consisting of 20 years or more with Greene County, with credit for up to ten years of other service under the Tennessee Consolidated Retirement System and up to four years credit for military service. Greene County pays 50 percent of the cost for single coverage. Greene County does not pay any additional amounts towards spouse coverage. During the year ended June 30, 2016, Greene County contributed \$85,300 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

ARC	\$	128,100
Interest on the NOPEBO		30,900
Adjustment to the ARC		(32,100)
Annual OPEB cost	\$	126,900
Amount of contribution		(85,300)
Increase/decrease in NOPEBO	\$	41,600
Net OPEB obligation, 7-1-15		771,900
Net OPEB obligation, 6-30-16	\$	813,500

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-14	Self-insured	\$ 140,300	20 %	\$ 732,600
6-30-15	"	122,800	68	771,900
6-30-16	"	126,900	67	813,500

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2014, was as follows:

Actuarial valuation date	7-1-14
Actuarial accrued liability (AAL)	\$ 1,477,200
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 1,447,200
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 12,252,745
UAAL as a % of covered payroll	11.8%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2014, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a four percent investment rate of return and an annual healthcare cost trend rate of eight percent initially, reduced by .5 percent annually to an ultimate rate of five percent. A 2.5 percent general inflation rate is assumed. The unfunded

actuarial accrued liability is being amortized on an open basis over a 30-year period beginning with July 1, 2008.

Discretely Presented Greene County School Department

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated*, for teachers. Prior to reaching the age of 65, all members have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tennessee.gov/finance/article/fa-accfin-cafr>.

Funding Policy

The premium requirements of the plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employers develop their own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state does not provide a subsidy for local government participants; however, the state does provide a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. The required contribution rate for retired teachers ranges from zero to 60 percent based on the years of service. During the year ended June 30, 2016, the discretely presented School Department contributed \$866,735 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
	<hr/>
ARC	\$ 1,948,000
Interest on the NOPEBO	204,530
Adjustment to the ARC	(205,351)
Annual OPEB cost	<hr/> \$ 1,947,179
Amount of contribution	(866,735)
Increase/decrease in NOPEBO	<hr/> \$ 1,080,444
Net OPEB obligation, 7-1-15	<hr/> 5,454,141
	<hr/>
Net OPEB obligation, 6-30-16	<hr/> <hr/> \$ 6,534,585

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-14	Local Education Group	\$ 1,567,381	64%	\$ 4,812,248
6-30-15	"	1,623,951	60	5,454,141
6-30-16	"	1,947,179	45	6,534,585

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2015, was as follows:

	Local Education Group Plan
	<hr/>
Actuarial valuation date	7-1-15
Actuarial accrued liability (AAL)	\$ 17,627,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 17,627,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 33,551,291
UAAL as a % of covered payroll	53%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements,

presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2015, actuarial valuation for the Local Education Group Plan, the projected unit credit actuarial cost method was used, and the actuarial assumptions included a 3.75 percent investment rate of return (net of administrative expenses) and an annual health care cost trend rate of 6.5 percent initially. The trend rate will decrease to six percent in 2016, and then be reduced by decrements to an ultimate rate of 4.7 percent by fiscal year 2050. Both rates include a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007. Payroll is assumed to grow at a rate of three percent.

I. Termination Benefits

The discretely presented Greene County School Department has entered into a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified teachers who have (a) at least 20 years of service in Greene County and who have attained age 60 or (b) have a minimum of 30 years of credible service in the Tennessee Consolidated Retirement System. The plan gives teachers who have met the above requirements a bonus of 35 percent of the teacher's salary for the last year employed. The employee can elect to receive the bonus in either one or two installments; however, the total bonus amount must be received in only one fiscal year. Termination benefits are also provided to full time paraprofessionals who retire from the School Department. Full time paraprofessionals who have at least 25 years of service with the Greene County School Department are eligible for a lump sum payment of 20 percent of their previous year's salary at the time of retirement. During the 2015-16 year, 18 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$268,322, with the entire amount being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$156,088 in the General Purpose School Fund.

J. Office of Central Accounting

Greene County operates under provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all funds administered by the county mayor and highway superintendent. These funds are maintained in the Office of Central Accounting under the supervision of the director of accounts and budgets.

K. Purchasing Laws

Offices of County Mayor and Superintendent of Highways

The Office of Purchasing Agent was established under the provisions of the Purchasing Act of 1957. This statute provides for the purchasing agent to make all purchases for the County Mayor's Office and the Highway Department. Purchasing procedures for the Highway Department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated (TCA)*. These statutes provide for purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

Office of Director of Schools

Purchasing procedures for the discretely presented Greene County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, *TCA*, which provides for the county Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$10,000.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Greene County, Tennessee
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on
Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>
Total Pension Liability (Asset)		
Service Cost	\$ 1,530,277	\$ 1,524,102
Interest	4,332,043	4,545,585
Changes in Benefit Terms	0	0
Differences Between Actual and Expected Experience	(440,492)	(223,943)
Changes in Assumptions	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)
Net Change in Total Pension Liability (Asset)	\$ 3,007,204	\$ 3,123,511
Total Pension Liability (Asset), Beginning	<u>57,437,604</u>	<u>60,444,808</u>
Total Pension Liability (Asset), Ending (a)	<u>\$ 60,444,808</u>	<u>\$ 63,568,319</u>
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,889,805	\$ 1,906,394
Contributions - Employee	916,083	920,290
Net Investment Income	8,810,783	1,912,201
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)
Administrative Expense	(28,949)	(35,868)
Net Change in Plan Fiduciary Net Position	\$ 9,173,098	\$ 1,980,784
Plan Fiduciary Net Position, Beginning	<u>52,951,290</u>	<u>62,124,388</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$ 62,124,388</u>	<u>\$ 64,105,172</u>
Net Pension Liability (Asset), Ending (a - b)	<u>\$ (1,679,580)</u>	<u>\$ (536,853)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%
Covered Payroll	\$ 18,276,660	\$ 18,277,989
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)

Note: ten years of data will be presented when available.

Note: data presented includes primary government and non-certified employees of the discretely presented School Department.

Exhibit F-2

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,952,263
Less Contributions in Relation to the Actuarially Determined Contribution	(1,889,805)	(1,906,394)	(1,952,263)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,783,420
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.39%

Note: ten years of data will be presented when available.

Note: data presented includes the primary government and non-certified employees of the discretely presented School Department.

Exhibit F-3

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Retirement Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

	<u>2015</u>	<u>2016</u>
Contractually Determined Contribution	\$ 23,173	\$ 46,875
Less Contributions in Relation to the Contractually Determined Contribution	(37,077)	(75,000)
Contribution Deficiency (Excess)	<u>\$ (13,904)</u>	<u>\$ (28,125)</u>
Covered Payroll	\$ 926,922	\$ 1,875,011
Contributions as a Percentage of Covered Payroll	4.00%	2.50%

Note: ten years of data will be presented when available.

Exhibit F-4

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Legacy Pension Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016
Contractually Determined Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,332
Less Contributions in Relation to the Contractually Determined Contribution	(2,268,201)	(2,235,478)	(2,226,332)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,580
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%

Note: ten years of data will be presented when available.

Exhibit F-5

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30 *

	<u>2016</u>
School Department's Proportion of the Net Pension Asset	0.446121%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)
Covered Payroll	\$ 926,922
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note: ten years of data will be presented when available.

Exhibit F-6

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30 *

	<u>2015</u>	<u>2016</u>
School Department's Proportion of the Net Pension Liability/Asset	0.650774%	0.660578%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (105,748)	\$ 270,597
Covered Payroll	\$ 25,542,808	\$ 24,728,760
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(.41)%	1.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%

* The amounts presented were determined as of June 30 of the prior fiscal year.

Note: ten years of data will be presented when available.

Exhibit F-7

Greene County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefit Plans
Primary Government and Discretely Presented Greene County School Department
June 30, 2016

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
Commercial	7-1-10	\$ 0	\$ 1,516	\$ 1,516	0	% \$ 12,875	12 %
Self-insured	7-1-12	0	1,275	1,275	0	12,147	10
"	7-1-14	0	1,477	1,477	0	12,253	12
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>							
Local Education Group	7-1-11	0	16,556	16,556	0	31,685	52
"	7-1-13	0	14,083	14,083	0	32,243	44
"	7-1-15	0	17,627	17,627	0	33,551	53

GREENE COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2016

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for 2016 were calculated based on the July 1, 2013, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Frozen Initial Liability
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	1 Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustment	2.5%

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

Debt Service Fund

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

General Debt Service Fund – The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county and the issuance of capital outlay notes and bonds contributed to the School Department.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for transactions related to industrial capital projects.

HUD Grant Projects Fund – The HUD Grant Projects Fund is used to account for the expenditures of the HOME Investment Partnerships Program.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for funds held for recreation and performing arts capital expenditures.

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds			Debt Service	Capital Projects Funds	
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	General Capital Projects	HUD Grant Projects
<u>ASSETS</u>						
Cash	\$ 0	\$ 2,315	\$ 2,315	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	270,469	0	270,469	539,010	263,306	5,005
Accounts Receivable	0	27,086	27,086	13,448	0	0
Due from Other Governments	0	0	0	3,807	56,755	0
Property Taxes Receivable	0	0	0	655,713	0	0
Allowance for Uncollectible Property Taxes	0	0	0	(18,418)	0	0
Total Assets	<u>\$ 270,469</u>	<u>\$ 29,401</u>	<u>\$ 299,870</u>	<u>\$ 1,193,560</u>	<u>\$ 320,061</u>	<u>\$ 5,005</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 502	\$ 0	\$ 502	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0	29,000	0
Due to Other Funds	0	29,401	29,401	3,807	24,005	0
Other Current Liabilities	3,761	0	3,761	0	0	5,000
Total Liabilities	<u>\$ 4,263</u>	<u>\$ 29,401</u>	<u>\$ 33,664</u>	<u>\$ 3,807</u>	<u>\$ 53,005</u>	<u>\$ 5,000</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 619,494	\$ 0	\$ 0
Deferred Delinquent Property Taxes	0	0	0	16,171	0	0
Other Deferred/Unavailable Revenue	0	0	0	0	53,005	0
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 635,665</u>	<u>\$ 53,005</u>	<u>\$ 0</u>

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds			Debt Service Fund	Capital Projects Funds	
	Drug Control	Constitutional - Officers - Fees	Total	General Debt Service	General Capital Projects	HUD Grant Projects
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 266,206	\$ 0	\$ 266,206	\$ 0	\$ 0	\$ 0
Restricted for Debt Service	0	0	0	546,335	0	0
Restricted for Capital Projects	0	0	0	0	214,051	5
Committed:						
Committed for Debt Service	0	0	0	7,753	0	0
Total Fund Balances	<u>\$ 266,206</u>	<u>\$ 0</u>	<u>\$ 266,206</u>	<u>\$ 554,088</u>	<u>\$ 214,051</u>	<u>\$ 5</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 270,469</u>	<u>\$ 29,401</u>	<u>\$ 299,870</u>	<u>\$ 1,193,560</u>	<u>\$ 320,061</u>	<u>\$ 5,005</u>

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	<u>Capital Projects Funds (Cont.)</u>		Total Nonmajor Governmental Funds
	<u>Other Capital Projects</u>	<u>Total</u>	
<u>ASSETS</u>			
Cash	\$ 0	\$ 0	\$ 2,315
Equity in Pooled Cash and Investments	83,882	352,193	1,161,672
Accounts Receivable	11,890	11,890	52,424
Due from Other Governments	0	56,755	60,562
Property Taxes Receivable	0	0	655,713
Allowance for Uncollectible Property Taxes	0	0	(18,418)
Total Assets	<u>\$ 95,772</u>	<u>\$ 420,838</u>	<u>\$ 1,914,268</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 0	\$ 0	\$ 502
Contracts Payable	0	29,000	29,000
Due to Other Funds	0	24,005	57,213
Other Current Liabilities	0	5,000	8,761
Total Liabilities	<u>\$ 0</u>	<u>\$ 58,005</u>	<u>\$ 95,476</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 619,494
Deferred Delinquent Property Taxes	0	0	16,171
Other Deferred/Unavailable Revenue	0	53,005	53,005
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 53,005</u>	<u>\$ 688,670</u>

(Continued)

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

FUND BALANCES

Restricted:

 Restricted for Public Safety

 Restricted for Debt Service

 Restricted for Capital Projects

Committed:

 Committed for Debt Service

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

<u>Capital Projects Funds (Cont.)</u>		Total
<u>Other</u>	<u>Capital</u>	<u>Nonmajor</u>
<u>Projects</u>	<u>Total</u>	<u>Governmental</u>
		<u>Funds</u>
\$ 0	\$ 0	\$ 266,206
0	0	546,335
95,772	309,828	309,828
0	0	7,753
<u>\$ 95,772</u>	<u>\$ 309,828</u>	<u>\$ 1,130,122</u>
<u>\$ 95,772</u>	<u>\$ 420,838</u>	<u>\$ 1,914,268</u>

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds			Debt Service	Capital Projects Funds	
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 1,978,201	\$ 128,151	\$ 0
Fines, Forfeitures, and Penalties	84,642	0	84,642	0	0	0
Charges for Current Services	0	621	621	0	0	0
Other Local Revenues	508	0	508	2,069	45,206	0
Federal Government	0	0	0	0	148,142	0
Total Revenues	\$ 85,150	\$ 621	\$ 85,771	\$ 1,980,270	\$ 321,499	\$ 0
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 621	\$ 621	\$ 0	\$ 0	\$ 0
Public Safety	76,461	0	76,461	0	0	0
Debt Service:						
Principal on Debt	0	0	0	1,295,000	0	0
Interest on Debt	0	0	0	353,264	0	0
Other Debt Service	0	0	0	25,658	0	0
Capital Projects	0	0	0	0	262,621	127,701
Capital Projects - Donated	0	0	0	0	991,146	0
Total Expenditures	\$ 76,461	\$ 621	\$ 77,082	\$ 1,673,922	\$ 1,253,767	\$ 127,701
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,689	\$ 0	\$ 8,689	\$ 306,348	\$ (932,268)	\$ (127,701)

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds			Debt Service	Capital Projects Funds	
	Drug Control	Constitutional Officers - Fees	Total	General Debt Service	General Capital Projects	Community Development/Industrial Park
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 991,146	\$ 0
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 991,146</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 8,689	\$ 0	\$ 8,689	\$ 306,348	\$ 58,878	\$ (127,701)
Fund Balance, July 1, 2015	<u>257,517</u>	<u>0</u>	<u>257,517</u>	<u>247,740</u>	<u>155,173</u>	<u>127,701</u>
Fund Balance, June 30, 2016	<u>\$ 266,206</u>	<u>\$ 0</u>	<u>\$ 266,206</u>	<u>\$ 554,088</u>	<u>\$ 214,051</u>	<u>\$ 0</u>

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	<u>Capital Projects Funds (Cont.)</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>HUD Grant Projects</u>	<u>Other Capital Projects</u>	<u>Total</u>	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 136,847	\$ 264,998	\$ 2,243,199
Fines, Forfeitures, and Penalties	0	0	0	84,642
Charges for Current Services	0	0	0	621
Other Local Revenues	0	0	45,206	47,783
Federal Government	0	0	148,142	148,142
<u>Total Revenues</u>	<u>\$ 0</u>	<u>\$ 136,847</u>	<u>\$ 458,346</u>	<u>\$ 2,524,387</u>
<u>Expenditures</u>				
Current:				
General Government	\$ 0	\$ 0	\$ 0	\$ 621
Public Safety	0	0	0	76,461
Debt Service:				
Principal on Debt	0	0	0	1,295,000
Interest on Debt	0	0	0	353,264
Other Debt Service	0	0	0	25,658
Capital Projects	0	75,663	465,985	465,985
Capital Projects - Donated	0	0	991,146	991,146
<u>Total Expenditures</u>	<u>\$ 0</u>	<u>\$ 75,663</u>	<u>\$ 1,457,131</u>	<u>\$ 3,208,135</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 61,184	\$ (998,785)	\$ (683,748)

(Continued)

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds (Cont.)

	<u>Capital Projects Funds (Cont.)</u>			Total Nonmajor Governmental Funds
	HUD Grant Projects	Other Capital Projects	Total	
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 0	\$ 0	\$ 991,146	\$ 991,146
Transfers Out	0	(30,637)	(30,637)	(30,637)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (30,637)</u>	<u>\$ 960,509</u>	<u>\$ 960,509</u>
Net Change in Fund Balances	\$ 0	\$ 30,547	\$ (38,276)	\$ 276,761
Fund Balance, July 1, 2015	<u>5</u>	<u>65,225</u>	<u>348,104</u>	<u>853,361</u>
Fund Balance, June 30, 2016	<u>\$ 5</u>	<u>\$ 95,772</u>	<u>\$ 309,828</u>	<u>\$ 1,130,122</u>

Exhibit G-3

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2016

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 84,642	\$ 0	\$ 0	\$ 84,642	\$ 37,000	\$ 37,000	\$ 47,642
Other Local Revenues	508	0	0	508	0	0	508
Total Revenues	<u>\$ 85,150</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,150</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 48,150</u>
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 76,461	\$ (2,520)	\$ 13,495	\$ 87,436	\$ 121,700	\$ 121,700	\$ 34,264
Total Expenditures	<u>\$ 76,461</u>	<u>\$ (2,520)</u>	<u>\$ 13,495</u>	<u>\$ 87,436</u>	<u>\$ 121,700</u>	<u>\$ 121,700</u>	<u>\$ 34,264</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 8,689</u>	<u>\$ 2,520</u>	<u>\$ (13,495)</u>	<u>\$ (2,286)</u>	<u>\$ (84,700)</u>	<u>\$ (84,700)</u>	<u>\$ 82,414</u>
Net Change in Fund Balance	\$ 8,689	\$ 2,520	\$ (13,495)	\$ (2,286)	\$ (84,700)	\$ (84,700)	\$ 82,414
Fund Balance, July 1, 2015	<u>257,517</u>	<u>(2,520)</u>	<u>0</u>	<u>254,997</u>	<u>231,931</u>	<u>231,931</u>	<u>23,066</u>
Fund Balance, June 30, 2016	<u>\$ 266,206</u>	<u>\$ 0</u>	<u>\$ (13,495)</u>	<u>\$ 252,711</u>	<u>\$ 147,231</u>	<u>\$ 147,231</u>	<u>\$ 105,480</u>

Exhibit G-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,978,201	\$ 1,923,697	\$ 1,923,697	\$ 54,504
Other Local Revenues	2,069	1,000	1,000	1,069
Total Revenues	<u>\$ 1,980,270</u>	<u>\$ 1,924,697</u>	<u>\$ 1,924,697</u>	<u>\$ 55,573</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 375,000	\$ 1,010,000	\$ 375,000	\$ 0
Highways and Streets	920,000	285,000	920,000	0
<u>Interest on Debt</u>				
General Government	94,325	153,516	94,325	0
Highways and Streets	258,939	199,748	258,939	0
<u>Other Debt Service</u>				
General Government	25,658	23,000	23,000	(2,658)
Total Expenditures	<u>\$ 1,673,922</u>	<u>\$ 1,671,264</u>	<u>\$ 1,671,264</u>	<u>\$ (2,658)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 306,348</u>	<u>\$ 253,433</u>	<u>\$ 253,433</u>	<u>\$ 52,915</u>
Net Change in Fund Balance	\$ 306,348	\$ 253,433	\$ 253,433	\$ 52,915
Fund Balance, July 1, 2015	<u>247,740</u>	<u>191,087</u>	<u>191,087</u>	<u>56,653</u>
Fund Balance, June 30, 2016	<u><u>\$ 554,088</u></u>	<u><u>\$ 444,520</u></u>	<u><u>\$ 444,520</u></u>	<u><u>\$ 109,568</u></u>

Exhibit G-5

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Capital Projects Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 128,151	\$ 0	\$ 135,000	\$ (6,849)
Other Local Revenues	45,206	0	45,000	206
Federal Government	148,142	0	1,212,136	(1,063,994)
Total Revenues	<u>\$ 321,499</u>	<u>\$ 0</u>	<u>\$ 1,392,136</u>	<u>\$ (1,070,637)</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
General Administration Projects	\$ 2,500	\$ 0	\$ 3,000	\$ 500
Other General Government Projects	260,121	0	1,276,335	1,016,214
<u>Capital Projects - Donated</u>				
Capital Projects Donated to School Department	991,146	0	991,146	0
Total Expenditures	<u>\$ 1,253,767</u>	<u>\$ 0</u>	<u>\$ 2,270,481</u>	<u>\$ 1,016,714</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (932,268)</u>	<u>\$ 0</u>	<u>\$ (878,345)</u>	<u>\$ (53,923)</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 991,146	\$ 0	\$ 991,146	\$ 0
Total Other Financing Sources	<u>\$ 991,146</u>	<u>\$ 0</u>	<u>\$ 991,146</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 58,878	\$ 0	\$ 112,801	\$ (53,923)
Fund Balance, July 1, 2015	<u>155,173</u>	<u>0</u>	<u>0</u>	<u>155,173</u>
Fund Balance, June 30, 2016	<u>\$ 214,051</u>	<u>\$ 0</u>	<u>\$ 112,801</u>	<u>\$ 101,250</u>

Exhibit G-6

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Capital Projects Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 136,847	\$ 119,020	\$ 119,020	\$ 17,827
Total Revenues	\$ 136,847	\$ 119,020	\$ 119,020	\$ 17,827
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 75,663	\$ 81,400	\$ 81,400	\$ 5,737
Total Expenditures	\$ 75,663	\$ 81,400	\$ 81,400	\$ 5,737
Excess (Deficiency) of Revenues Over Expenditures	\$ 61,184	\$ 37,620	\$ 37,620	\$ 23,564
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (30,637)	\$ (30,637)	\$ (30,637)	\$ 0
Total Other Financing Sources	\$ (30,637)	\$ (30,637)	\$ (30,637)	\$ 0
Net Change in Fund Balance	\$ 30,547	\$ 6,983	\$ 6,983	\$ 23,564
Fund Balance, July 1, 2015	65,225	42,096	42,096	23,129
Fund Balance, June 30, 2016	\$ 95,772	\$ 49,079	\$ 49,079	\$ 46,693

Major Governmental Fund

Education Debt Service Fund

The Education Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest of education related debt.

Exhibit H

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Education Debt Service Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,616,567	\$ 2,541,656	\$ 2,541,656	\$ 74,911
Other Local Revenues	9,072	6,000	6,000	3,072
Other Governments and Citizens Groups	197,745	250,000	250,000	(52,255)
Total Revenues	<u>\$ 2,823,384</u>	<u>\$ 2,797,656</u>	<u>\$ 2,797,656</u>	<u>\$ 25,728</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 2,059,527	\$ 2,059,527	\$ 2,059,527	\$ 0
<u>Interest on Debt</u>				
Education	735,884	739,407	739,407	3,523
<u>Other Debt Service</u>				
Education	184,327	49,000	185,653	1,326
Total Expenditures	<u>\$ 2,979,738</u>	<u>\$ 2,847,934</u>	<u>\$ 2,984,587</u>	<u>\$ 4,849</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (156,354)</u>	<u>\$ (50,278)</u>	<u>\$ (186,931)</u>	<u>\$ 30,577</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 12,135,000	\$ 0	\$ 12,135,000	\$ 0
Premiums on Debt Sold	1,536,861	0	1,536,861	0
Transfers In	30,637	30,637	30,637	0
Payments to Refunded Debt Escrow Agent	(13,533,069)	0	(13,533,069)	0
Total Other Financing Sources	<u>\$ 169,429</u>	<u>\$ 30,637</u>	<u>\$ 169,429</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 13,075	\$ (19,641)	\$ (17,502)	\$ 30,577
Fund Balance, July 1, 2015	<u>970,231</u>	<u>928,589</u>	<u>928,589</u>	<u>41,642</u>
Fund Balance, June 30, 2016	<u>\$ 983,306</u>	<u>\$ 908,948</u>	<u>\$ 911,087</u>	<u>\$ 72,219</u>

Fiduciary Funds

Agency Funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the State of Tennessee and forwarded to the various cities on a monthly basis.

City School ADA - Greeneville Fund – The City School ADA - Greeneville Fund is used to account for the city school system’s share of education revenues collected by the county that must be apportioned to the system on an average daily attendance basis. These collections are remitted to the city school system on a monthly basis.

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenue held for the benefit of the Office of District Attorney General.

Other Agency Fund – The Other Agency Fund is used to remit tax increment financing revenues collected by the trustee that are remitted to the Industrial Development Board.

Exhibit I-1

Greene County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2016

	Agency Funds					
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Agency	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 2,134,675	\$ 0	\$ 0	\$ 2,134,675
Equity in Pooled Cash and Investments	0	0	0	23,356	224,201	247,557
Accounts Receivable	0	0	1,428	35,909	0	37,337
Due from Other Governments	1,351,550	501,976	0	3,782	1,255	1,858,563
Property Taxes Receivable	0	3,338,457	0	0	0	3,338,457
Allowance for Uncollectible Property Taxes	0	(89,770)	0	0	0	(89,770)
Total Assets	<u>\$ 1,351,550</u>	<u>\$ 3,750,663</u>	<u>\$ 2,136,103</u>	<u>\$ 63,047</u>	<u>\$ 225,456</u>	<u>\$ 7,526,819</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 4,788	\$ 0	\$ 4,788
Due to Other Taxing Units	1,351,550	3,750,663	0	0	0	5,102,213
Due to Litigants, Heirs, and Others	0	0	2,136,103	0	225,456	2,361,559
Due to Joint Ventures	0	0	0	58,259	0	58,259
Total Liabilities	<u>\$ 1,351,550</u>	<u>\$ 3,750,663</u>	<u>\$ 2,136,103</u>	<u>\$ 63,047</u>	<u>\$ 225,456</u>	<u>\$ 7,526,819</u>

Exhibit I-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2016

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 7,997,164	\$ 7,997,164	\$ 0
Due from Other Governments	1,346,265	1,351,550	1,346,265	1,351,550
Total Assets	\$ 1,346,265	\$ 9,348,714	\$ 9,343,429	\$ 1,351,550
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,346,265	\$ 9,348,714	\$ 9,343,429	\$ 1,351,550
Total Liabilities	\$ 1,346,265	\$ 9,348,714	\$ 9,343,429	\$ 1,351,550
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 6,238,238	\$ 6,238,238	\$ 0
Due from Other Governments	478,000	501,976	478,000	501,976
Property Taxes Receivable	3,258,262	3,338,457	3,258,262	3,338,457
Allowance for Uncollectible Property Taxes	(89,030)	(89,770)	(89,030)	(89,770)
Total Assets	\$ 3,647,232	\$ 9,988,901	\$ 9,885,470	\$ 3,750,663
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,647,232	\$ 9,988,901	\$ 9,885,470	\$ 3,750,663
Total Liabilities	\$ 3,647,232	\$ 9,988,901	\$ 9,885,470	\$ 3,750,663
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,200,509	\$ 16,809,094	\$ 16,874,928	\$ 2,134,675
Accounts Receivable	0	1,428	0	1,428
Total Assets	\$ 2,200,509	\$ 16,810,522	\$ 16,874,928	\$ 2,136,103
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,200,509	\$ 16,810,522	\$ 16,874,928	\$ 2,136,103
Total Liabilities	\$ 2,200,509	\$ 16,810,522	\$ 16,874,928	\$ 2,136,103

(Continued)

Exhibit I-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 9,888	\$ 157,988	\$ 144,520	\$ 23,356
Accounts Receivable	0	35,909	0	35,909
Due from Other Governments	0	3,782	0	3,782
Total Assets	\$ 9,888	\$ 197,679	\$ 144,520	\$ 63,047
<u>Liabilities</u>				
Accounts Payable	\$ 4,940	\$ 4,788	\$ 4,940	\$ 4,788
Due to Joint Ventures	4,948	58,259	4,948	58,259
Total Liabilities	\$ 9,888	\$ 63,047	\$ 9,888	\$ 63,047
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 229,189	\$ 29,484	\$ 34,472	\$ 224,201
Due from Other Governments	1,722	1,255	1,722	1,255
Total Assets	\$ 230,911	\$ 30,739	\$ 36,194	\$ 225,456
<u>Liabilities</u>				
Accounts Payable	\$ 52	\$ 0	\$ 52	\$ 0
Due to Litigants, Heirs, and Others	230,859	225,456	230,859	225,456
Total Liabilities	\$ 230,911	\$ 225,456	\$ 230,911	\$ 225,456
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 44,092	\$ 44,092	\$ 0
Total Assets	\$ 0	\$ 44,092	\$ 44,092	\$ 0
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 44,092	\$ 44,092	\$ 0
Total Liabilities	\$ 0	\$ 44,092	\$ 44,092	\$ 0

(Continued)

Exhibit I-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,200,509	\$ 16,809,094	\$ 16,874,928	\$ 2,134,675
Equity in Pooled Cash and Investments	239,077	14,466,966	14,458,486	247,557
Accounts Receivable	0	37,337	0	37,337
Due from Other Governments	1,825,987	1,858,563	1,825,987	1,858,563
Property Taxes Receivable	3,258,262	3,338,457	3,258,262	3,338,457
Allowance for Uncollectible Property Taxes	(89,030)	(89,770)	(89,030)	(89,770)
Total Assets	<u>\$ 7,434,805</u>	<u>\$ 36,420,647</u>	<u>\$ 36,328,633</u>	<u>\$ 7,526,819</u>
<u>Liabilities</u>				
Accounts Payable	\$ 4,992	\$ 4,788	\$ 4,992	\$ 4,788
Due to Other Taxing Units	4,993,497	19,337,615	19,228,899	5,102,213
Due to Litigants, Heirs, and Others	2,431,368	17,080,070	17,149,879	2,361,559
Due to Joint Ventures	4,948	58,259	4,948	58,259
Total Liabilities	<u>\$ 7,434,805</u>	<u>\$ 36,480,732</u>	<u>\$ 36,388,718</u>	<u>\$ 7,526,819</u>

Greene County School Department

This section presents the combining and individual fund financial statements for the Greene County School Department, a discretely presented component unit. The School Department uses a General Fund, two Special Revenue Funds, and one Capital Projects Fund.

General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the School Department.

School Federal Projects Fund – The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

Central Cafeteria Fund – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovations of the School Department.

Exhibit J-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:				
Instruction	\$ 32,659,601	\$ 125,995	\$ 4,936,359	\$ (27,597,247)
Support Services	16,438,961	204,391	1,457,587	(14,776,983)
Operation of Non-instructional Services	5,505,594	967,202	2,949,495	(1,588,897)
Total Governmental Activities	\$ 54,604,156	\$ 1,297,588	\$ 9,343,441	\$ (43,963,127)
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 6,962,300
Local Option Sales Tax				5,743,168
Other Local Taxes				4,463
Grants and Contributions Not Restricted for Specific Programs				35,080,046
Unrestricted Investment Income				34,569
Miscellaneous				78,665
Total General Revenues				\$ 47,903,211
Change in Net Position				\$ 3,940,084
Net Position, July 1, 2015				26,040,639
Net Position, June 30, 2016				\$ 29,980,723

Exhibit J-2

Greene County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Greene County School Department
June 30, 2016

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 1,194,581	\$ 0	\$ 1,194,581
Equity in Pooled Cash and Investments	5,809,106	1,403,559	7,212,665
Accounts Receivable	39,595	13,261	52,856
Due from Other Governments	1,598,085	12,314	1,610,399
Due from Primary Government	16,705	0	16,705
Property Taxes Receivable	7,273,295	0	7,273,295
Allowance for Uncollectible Property Taxes	(195,577)	0	(195,577)
Total Assets	<u>\$ 15,735,790</u>	<u>\$ 1,429,134</u>	<u>\$ 17,164,924</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 6,298	\$ 5,636	\$ 11,934
Payroll Deductions Payable	775,552	53,515	829,067
Due to Primary Government	197,745	0	197,745
Other Current Liabilities	1,189,481	0	1,189,481
Total Liabilities	<u>\$ 2,169,076</u>	<u>\$ 59,151</u>	<u>\$ 2,228,227</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 6,873,275	\$ 0	\$ 6,873,275
Deferred Delinquent Property Taxes	186,552	0	186,552
Other Deferred/Unavailable Revenue	517,007	0	517,007
Total Deferred Inflows of Resources	<u>\$ 7,576,834</u>	<u>\$ 0</u>	<u>\$ 7,576,834</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 2,122	\$ 536,233	\$ 538,355
Restricted for Capital Projects	0	425,750	425,750
Committed:			
Committed for Education	58,109	408,000	466,109
Assigned:			
Assigned for Education	383,342	0	383,342
Assigned for Capital Projects	459,047	0	459,047
Unassigned	5,087,260	0	5,087,260
Total Fund Balances	<u>\$ 5,989,880</u>	<u>\$ 1,369,983</u>	<u>\$ 7,359,863</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 15,735,790</u>	<u>\$ 1,429,134</u>	<u>\$ 17,164,924</u>

Exhibit J-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Greene County School Department
June 30, 2016

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit J-2)		\$ 7,359,863	
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$ 886,166		
Add: construction in progress	358,790		
Add: buildings and improvements net of accumulated depreciation	26,539,474		
Add: other capital assets net of accumulated depreciation	<u>4,191,334</u>	31,975,764	
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: compensated absences payable	\$ (173,163)		
Less: other postemployment benefits liability	(6,534,585)		
Less: termination benefits	(268,322)		
Less: net pension liability - teacher legacy plan	<u>(270,597)</u>	(7,246,667)	
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:			
Add: deferred outflows of resources related to pensions	\$ 3,347,386		
Less: deferred inflows of resources related to pensions	<u>(6,358,854)</u>	(3,011,468)	
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			181,725
(5) Net pension assets of the teacher retirement plan are not current financial resources and therefore are not reported in the governmental funds.			17,947
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>703,559</u>
Net position of governmental activities (Exhibit A)			<u>\$ 29,980,723</u>

Exhibit J-4

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 13,013,050	\$ 0	\$ 13,013,050
Licenses and Permits	2,182	0	2,182
Charges for Current Services	355,981	793,633	1,149,614
Other Local Revenues	348,744	20,760	369,504
State of Tennessee	35,533,552	33,928	35,567,480
Federal Government	164,619	7,284,526	7,449,145
Other Governments and Citizens Groups	0	991,146	991,146
Total Revenues	<u>\$ 49,418,128</u>	<u>\$ 9,123,993</u>	<u>\$ 58,542,121</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 29,057,948	\$ 3,353,424	\$ 32,411,372
Support Services	16,001,565	989,892	16,991,457
Operation of Non-Instructional Services	2,037,413	3,710,243	5,747,656
Capital Outlay	1,013,081	0	1,013,081
Debt Service:			
Other Debt Service	197,745	0	197,745
Capital Projects	0	565,396	565,396
Total Expenditures	<u>\$ 48,307,752</u>	<u>\$ 8,618,955</u>	<u>\$ 56,926,707</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,110,376</u>	<u>\$ 505,038</u>	<u>\$ 1,615,414</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 44,756	\$ 208,000	\$ 252,756
Transfers Out	(208,000)	(44,756)	(252,756)
Total Other Financing Sources (Uses)	<u>\$ (163,244)</u>	<u>\$ 163,244</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 947,132	\$ 668,282	\$ 1,615,414
Fund Balance, July 1, 2015	5,042,748	701,701	5,744,449
Fund Balance, June 30, 2016	<u>\$ 5,989,880</u>	<u>\$ 1,369,983</u>	<u>\$ 7,359,863</u>

Exhibit J-5

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit J-4)		\$ 1,615,414
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 1,708,546	
Less: current-year depreciation expense	<u>(1,734,890)</u>	(26,344)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2016	\$ 703,559	
Less: deferred delinquent property taxes and other deferred June 30, 2015	<u>(701,440)</u>	2,119
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	\$ (1,080,444)	
Change in compensated absences payable	(21,208)	
Change in termination benefits	(112,234)	
Change in net pension asset - agent plan	(645,300)	
Change in net pension asset - teacher retirement plan	17,947	
Change in net pension liability - teacher legacy plan	(376,343)	
Change in deferred outflows related to pensions	130,647	
Change in deferred inflows related to pensions	<u>4,435,830</u>	<u>2,348,895</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 3,940,084</u>

Exhibit J-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department
June 30, 2016

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>ASSETS</u>					
Equity in Pooled Cash and Investments	\$ 241,058	\$ 736,751	\$ 977,809	\$ 425,750	\$ 1,403,559
Accounts Receivable	0	13,261	13,261	0	13,261
Due from Other Governments	12,314	0	12,314	0	12,314
Total Assets	<u>\$ 253,372</u>	<u>\$ 750,012</u>	<u>\$ 1,003,384</u>	<u>\$ 425,750</u>	<u>\$ 1,429,134</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 5,636	\$ 5,636	\$ 0	\$ 5,636
Payroll Deductions Payable	52,945	570	53,515	0	53,515
Total Liabilities	<u>\$ 52,945</u>	<u>\$ 6,206</u>	<u>\$ 59,151</u>	<u>\$ 0</u>	<u>\$ 59,151</u>
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 427	\$ 535,806	\$ 536,233	\$ 0	\$ 536,233
Restricted for Capital Projects	0	0	0	425,750	425,750
Committed:					
Committed for Education	200,000	208,000	408,000	0	408,000
Total Fund Balances	<u>\$ 200,427</u>	<u>\$ 743,806</u>	<u>\$ 944,233</u>	<u>\$ 425,750</u>	<u>\$ 1,369,983</u>
Total Liabilities and Fund Balances	<u>\$ 253,372</u>	<u>\$ 750,012</u>	<u>\$ 1,003,384</u>	<u>\$ 425,750</u>	<u>\$ 1,429,134</u>

Exhibit J-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

	Special Revenue Funds			Capital	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Projects Fund Education Capital Projects	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 793,633	\$ 793,633	\$ 0	\$ 793,633
Other Local Revenues	0	20,760	20,760	0	20,760
State of Tennessee	0	33,928	33,928	0	33,928
Federal Government	4,368,959	2,915,567	7,284,526	0	7,284,526
Other Governments and Citizens Groups	0	0	0	991,146	991,146
Total Revenues	<u>\$ 4,368,959</u>	<u>\$ 3,763,888</u>	<u>\$ 8,132,847</u>	<u>\$ 991,146</u>	<u>\$ 9,123,993</u>
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,353,424	\$ 0	\$ 3,353,424	\$ 0	\$ 3,353,424
Support Services	989,892	0	989,892	0	989,892
Operation of Non-Instructional Services	0	3,710,243	3,710,243	0	3,710,243
Capital Projects	0	0	0	565,396	565,396
Total Expenditures	<u>\$ 4,343,316</u>	<u>\$ 3,710,243</u>	<u>\$ 8,053,559</u>	<u>\$ 565,396</u>	<u>\$ 8,618,955</u>
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 25,643	\$ 53,645	\$ 79,288	\$ 425,750	\$ 505,038
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 0	\$ 208,000	\$ 208,000	\$ 0	\$ 208,000
Transfers Out	(25,583)	0	(25,583)	(19,173)	(44,756)
Total Other Financing Sources (Uses)	<u>\$ (25,583)</u>	<u>\$ 208,000</u>	<u>\$ 182,417</u>	<u>\$ (19,173)</u>	<u>\$ 163,244</u>
Net Change in Fund Balances					
Fund Balance, July 1, 2015	\$ 200,367	\$ 482,161	\$ 682,528	\$ 19,173	\$ 701,701
Fund Balance, June 30, 2016	<u>\$ 200,427</u>	<u>\$ 743,806</u>	<u>\$ 944,233</u>	<u>\$ 425,750</u>	<u>\$ 1,369,983</u>

Exhibit J-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2016

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,013,050	\$ 0	\$ 0	\$ 13,013,050	\$ 12,415,181	\$ 12,500,181	\$ 512,869
Licenses and Permits	2,182	0	0	2,182	2,500	2,500	(318)
Charges for Current Services	355,981	0	0	355,981	356,994	376,816	(20,835)
Other Local Revenues	348,744	0	0	348,744	145,300	273,194	75,550
State of Tennessee	35,533,552	0	0	35,533,552	35,132,621	35,518,096	15,456
Federal Government	164,619	0	0	164,619	140,780	180,214	(15,595)
Total Revenues	\$ 49,418,128	\$ 0	\$ 0	\$ 49,418,128	\$ 48,193,376	\$ 48,851,001	\$ 567,127
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 24,225,694	\$ (53,390)	\$ 114,055	\$ 24,286,359	\$ 24,652,468	\$ 24,783,452	\$ 497,093
Special Education Program	3,308,465	0	0	3,308,465	3,317,459	3,349,360	40,895
Vocational Education Program	1,523,789	0	0	1,523,789	1,533,476	1,546,351	22,562
<u>Support Services</u>							
Attendance	124,791	0	0	124,791	127,336	127,336	2,545
Health Services	545,940	0	0	545,940	553,763	556,295	10,355
Other Student Support	1,120,333	(7,141)	0	1,113,192	1,161,121	1,170,353	57,161
Regular Instruction Program	2,000,772	0	0	2,000,772	2,054,606	2,060,216	59,444
Special Education Program	421,689	0	0	421,689	416,698	427,461	5,772
Vocational Education Program	89,417	0	0	89,417	91,172	91,172	1,755
Other Programs	401,071	0	0	401,071	0	401,071	0
Board of Education	960,930	(2,100)	0	958,830	1,221,453	1,221,453	262,623
Director of Schools	366,841	(781)	0	366,060	371,469	381,179	15,119
Office of the Principal	3,213,501	(147)	0	3,213,354	3,234,946	3,263,510	50,156
Fiscal Services	307,363	(1,442)	0	305,921	305,268	309,020	3,099
Operation of Plant	3,185,234	(22,150)	28,940	3,192,024	3,345,352	3,338,285	146,261
Maintenance of Plant	782,833	(45,443)	72,134	809,524	787,804	836,977	27,453
Transportation	2,419,648	(8,403)	20,400	2,431,645	2,771,457	2,734,275	302,630
Central and Other	61,202	0	0	61,202	65,401	65,401	4,199

(Continued)

Exhibit J-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2015	Add: Encumbrances 6/30/2016	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 272,331	\$ 0	\$ 1,100	\$ 273,431	\$ 265,994	\$ 274,617	\$ 1,186
Early Childhood Education	1,765,082	(83,552)	0	1,681,530	1,687,733	1,687,733	6,203
<u>Capital Outlay</u>							
Regular Capital Outlay	1,013,081	(694,648)	435,772	754,205	5,000	839,257	85,052
<u>Other Debt Service</u>							
Education	197,745	0	0	197,745	0	250,000	52,255
Total Expenditures	\$ 48,307,752	\$ (919,197)	\$ 672,401	\$ 48,060,956	\$ 47,969,976	\$ 49,714,774	\$ 1,653,818
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,110,376	\$ 919,197	\$ (672,401)	\$ 1,357,172	\$ 223,400	\$ (863,773)	\$ 2,220,945
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 44,756	\$ 0	\$ 0	\$ 44,756	\$ 26,600	\$ 45,773	\$ (1,017)
Transfers Out	(208,000)	0	0	(208,000)	(250,000)	(208,000)	0
Total Other Financing Sources	\$ (163,244)	\$ 0	\$ 0	\$ (163,244)	\$ (223,400)	\$ (162,227)	\$ (1,017)
Net Change in Fund Balance	\$ 947,132	\$ 919,197	\$ (672,401)	\$ 1,193,928	\$ 0	\$ (1,026,000)	\$ 2,219,928
Fund Balance, July 1, 2015	5,042,748	(919,197)	0	4,123,551	3,703,021	3,703,021	420,530
Fund Balance, June 30, 2016	\$ 5,989,880	\$ 0	\$ (672,401)	\$ 5,317,479	\$ 3,703,021	\$ 2,677,021	\$ 2,640,458

Exhibit J-9

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
School Federal Projects Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 4,368,959	\$ 4,463,440	\$ 4,840,938	\$ (471,979)
Total Revenues	\$ 4,368,959	\$ 4,463,440	\$ 4,840,938	\$ (471,979)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,887,017	\$ 1,991,732	\$ 1,985,008	\$ 97,991
Alternative Instruction Program	43,872	43,872	43,872	0
Special Education Program	1,311,946	1,275,913	1,431,778	119,832
Vocational Education Program	110,589	17,195	111,127	538
<u>Support Services</u>				
Other Student Support	138,376	235,744	149,405	11,029
Regular Instruction Program	498,593	506,963	705,321	206,728
Special Education Program	352,923	371,762	383,556	30,633
Vocational Education Program	0	3,000	3,000	3,000
Total Expenditures	\$ 4,343,316	\$ 4,446,181	\$ 4,813,067	\$ 469,751
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,643	\$ 17,259	\$ 27,871	\$ (2,228)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (25,583)	\$ (17,259)	\$ (27,871)	\$ 2,288
Total Other Financing Sources	\$ (25,583)	\$ (17,259)	\$ (27,871)	\$ 2,288
Net Change in Fund Balance	\$ 60	\$ 0	\$ 0	\$ 60
Fund Balance, July 1, 2015	200,367	0	0	200,367
Fund Balance, June 30, 2016	\$ 200,427	\$ 0	\$ 0	\$ 200,427

Exhibit J-10

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2016

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 793,633	\$ 1,234,000	\$ 924,000	\$ (130,367)
Other Local Revenues	20,760	1,000	1,000	19,760
State of Tennessee	33,928	40,000	40,000	(6,072)
Federal Government	2,915,567	2,998,587	3,025,787	(110,220)
Total Revenues	<u>\$ 3,763,888</u>	<u>\$ 4,273,587</u>	<u>\$ 3,990,787</u>	<u>\$ (226,899)</u>
<u>Expenditures</u>				
<u>Operation of Non-Instructional Services</u>				
Food Service	\$ 3,710,243	\$ 4,273,587	\$ 4,198,787	\$ 488,544
Total Expenditures	<u>\$ 3,710,243</u>	<u>\$ 4,273,587</u>	<u>\$ 4,198,787</u>	<u>\$ 488,544</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 53,645</u>	<u>\$ 0</u>	<u>\$ (208,000)</u>	<u>\$ 261,645</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 208,000	\$ 0	\$ 208,000	\$ 0
Total Other Financing Sources	<u>\$ 208,000</u>	<u>\$ 0</u>	<u>\$ 208,000</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 261,645	\$ 0	\$ 0	\$ 261,645
Fund Balance, July 1, 2015	<u>482,161</u>	<u>1,087,078</u>	<u>1,087,078</u>	<u>(604,917)</u>
Fund Balance, June 30, 2016	<u>\$ 743,806</u>	<u>\$ 1,087,078</u>	<u>\$ 1,087,078</u>	<u>\$ (343,272)</u>

MISCELLANEOUS SCHEDULES

Exhibit K-1

Greene County, Tennessee
Schedule of Changes in Long-term Notes and Bonds
For the Year Ended June 30, 2016

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-15	Issued During Period	Paid and/or		Outstanding 6-30-16
							Matured During Period	Debt Refunded	
<u>NOTES PAYABLE</u>									
<u>Payable through Education Debt Service Fund</u>									
Capital Outlay Note - Band Rooms	\$ 229,000	4.06 %	8-29-07	8-29-16	\$ 44,135	\$ 0	\$ 29,131	\$ 0	15,004
Capital Outlay Note - Buses	565,396	0.7475	8-3-15	2-3-16	0	565,396	565,396	0	0
Capital Outlay Note - Buses	425,750	1.2767	5-31-16	11-30-16	0	425,750	0	0	425,750
Total Payable through Education Debt Service Fund					<u>\$ 44,135</u>	<u>\$ 991,146</u>	<u>\$ 594,527</u>	<u>\$ 0</u>	<u>440,754</u>
Total Notes Payable					<u>\$ 44,135</u>	<u>\$ 991,146</u>	<u>\$ 594,527</u>	<u>\$ 0</u>	<u>440,754</u>
<u>BONDS PAYABLE</u>									
<u>Payable through General Debt Service Fund</u>									
General Obligation	8,170,000	2 to 3	9-2-10	6-1-25	\$ 7,630,000	\$ 0	\$ 190,000	\$ 0	7,440,000
General Obligation - Refunding	6,665,000	2 to 2.1	11-30-11	6-1-21	5,470,000	0	920,000	0	4,550,000
General Obligation - Refunding	2,305,000	2	5-23-14	6-1-23	2,155,000	0	185,000	0	1,970,000
Total Payable through General Debt Service Fund					<u>\$ 15,255,000</u>	<u>\$ 0</u>	<u>\$ 1,295,000</u>	<u>\$ 0</u>	<u>13,960,000</u>
<u>Payable through Education Debt Service Fund</u>									
Rural School Refunding Bonds, Series 2005A	5,200,000	2.5 to 5	6-30-05	6-1-18	\$ 1,610,000	\$ 0	\$ 510,000	\$ 1,100,000	0
Rural School Refunding Bonds, Series 2005B	14,980,000	2.5 to 5	6-30-05	6-1-26	12,880,000	0	510,000	12,370,000	0
Rural School Refunding Bonds, Series 2005C	2,150,000	2.5 to 4	6-30-05	12-1-16	925,000	0	445,000	0	480,000
Rural School Bonds - 2010	990,000	2.25 to 2.75	9-2-10	6-1-20	990,000	0	0	0	990,000
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5	6-8-16	6-1-26	0	12,135,000	0	0	12,135,000
Total Payable through Education Debt Service Fund					<u>\$ 16,405,000</u>	<u>\$ 12,135,000</u>	<u>\$ 1,465,000</u>	<u>\$ 13,470,000</u>	<u>\$ 13,605,000</u>
Total Bonds Payable					<u>\$ 31,660,000</u>	<u>\$ 12,135,000</u>	<u>\$ 2,760,000</u>	<u>\$ 13,470,000</u>	<u>\$ 27,565,000</u>

Exhibit K-2

Greene County, Tennessee
Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Notes		
	Principal	Interest	Total
2017	\$ 440,754	\$ 3,030	\$ 443,784
Total	\$ 440,754	\$ 3,030	\$ 443,784

Year Ending June 30	Bonds		
	Principal	Interest	Total
2017	\$ 2,750,000	\$ 860,909	\$ 3,610,909
2018	2,690,000	796,426	3,486,426
2019	2,785,000	710,114	3,495,114
2020	2,885,000	620,583	3,505,583
2021	2,650,000	527,539	3,177,539
2022	3,070,000	437,531	3,507,531
2023	3,175,000	331,356	3,506,356
2024	2,990,000	218,950	3,208,950
2025	3,105,000	106,012	3,211,012
2026	1,465,000	29,300	1,494,300
Total	\$ 27,565,000	\$ 4,638,720	\$ 32,203,720

Exhibit K-3

Greene County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Reimburse expenses	\$ 3,540
Other Capital Projects	Education Debt Service	Debt payments	<u>30,637</u>
Total Transfers Primary Government			<u>\$ 34,177</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	Central Cafeteria	Operations	\$ 208,000
School Federal Projects	General Purpose School	Indirect costs	25,583
Education Capital Projects	General Purpose School	Excess capital outlay	<u>19,173</u>
Total Transfers Discretely Presented Greene County School Department			<u>\$ 252,756</u>

Exhibit K-4

Greene County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 100,799	\$ 100,000	Cincinnati Insurance Company
Highway Superintendent	Section 8-24-102, <i>TCA</i>	87,272	100,000	"
Director of Schools	State Board of Education and County Board of Education	106,166 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	79,338	2,275,356	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	79,338	50,000	Travelers Casualty and Surety Company of America
Director of Accounts and Budgets:				
Mary Shelton (7-1-15 through 6-30-16)	County Commission	62,404 (2)	25,000	Travelers Casualty and Surety Company of America
Danny Lowery (5-1-16 through 6-30-16)	County Commission	8,957 (3)	100,000	Cincinnati Insurance Company
County Clerk	Section 8-24-102, <i>TCA</i>	79,338	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	79,338	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> ,	79,338	50,000	Travelers Casualty and Surety Company of America
Register of Deeds	Section 8-24-102, <i>TCA</i>	79,338	100,000	Cincinnati Insurance Company
Sheriff	Section 8-24-102, <i>TCA</i> ,			
	and County Commission	96,599 (4)	100,000	"
Purchasing Agent	County Commission	40,002	10,000	Travelers Casualty and Surety Company of America
Employee Blanket Bonds:				
	Public Employee Dishonesty - County Departments		150,000	Cincinnati Insurance Company
	Public Employee Dishonesty - School Department		150,000	Travelers Casualty and Surety Company of America

(1) Includes a chief executive officer training supplement of \$1,000 and a vehicle allowance of \$5,166.

(2) Includes a payment of \$374 in accrued leave.

(3) Danny Lowery was hired May 1, 2016, to succeed Mary Shelton who retired June 30, 2016.

Both Shelton and Lowery were paid from the Supervisor/Director line item of the Accounting and Budgeting major appropriation category. Mr. Lowery's bond became effective June 30, 2016.

(4) Includes \$8,727 for serving as a workhouse superintendent and \$600 for a law enforcement training supplement.

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2016

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 8,160,326	\$ 0	\$ 342,458	\$ 0	\$ 0	\$ 1,928,939
Trustee's Collections - Prior Year	233,363	20,312	10,646	0	0	59,966
Trustee's Collections - Bankruptcy	859	72	39	0	0	233
Circuit Clerk/Clerk and Master Collections - Prior Years	101,591	8,848	4,635	0	0	26,106
Interest and Penalty	79,357	6,337	3,590	0	0	20,237
Pickup Taxes	1,368	109	62	0	0	351
Payments in-Lieu-of Taxes - T.V.A.	6,770	0	181	0	0	1,018
Payments in-Lieu-of Taxes - Local Utilities	12,473	79	565	0	0	3,183
Payments in-Lieu-of Taxes - Other	85,186	235	1,463	0	0	8,243
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	1,127,647	0	0	0	0
Hotel/Motel Tax	226,852	0	0	0	0	0
Wheel Tax	1,794,119	0	0	0	0	640,757
Litigation Tax - General	303,479	0	0	0	0	0
Litigation Tax - Special Purpose	177,853	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	644,817	0	0	0	0	0
Mixed Drink Tax	6,850	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	92,768
Other County Local Option Taxes	188,579	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	14,725	0	619	0	0	3,481
Wholesale Beer Tax	212,492	0	0	0	0	0
Interstate Telecommunications Tax	4,056	0	0	0	0	0
Total Local Taxes	\$ 12,255,115	\$ 1,163,639	\$ 364,258	\$ 0	\$ 0	\$ 2,785,282

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	16,754	0	0	0	0	0
Cable TV Franchise	298,800	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,042	0	0	0	0	0
Building Permits	140,431	0	0	0	0	0
Other Permits	0	0	0	0	0	900
Total Licenses and Permits	\$ 460,877	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 22,348	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	15,143	0	0	0	0	0
Drug Control Fines	0	0	0	27,687	0	0
Jail Fees	8,575	0	0	0	0	0
Data Entry Fee - Circuit Court	2,686	0	0	0	0	0
Courtroom Security Fee	7,359	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	1,934	0	0	0	0	0
DUI Treatment Fines	2,465	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	101,189	0	0	0	0	0
Officers Costs	131,142	0	0	0	0	0
Game and Fish Fines	82	0	0	0	0	0
Drug Control Fines	0	0	0	24,369	0	0

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Court Fees	\$ 13,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Jail Fees	154,000	0	0	0	0	0
DUI Treatment Fines	18,683	0	0	0	0	0
Data Entry Fee - General Sessions Court	46,977	0	0	0	0	0
Courtroom Security Fee	156,296	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	4,183	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	2,583	0	0	0	0	0
Data Entry Fee - Chancery Court	2,890	0	0	0	0	0
Courtroom Security Fee	8,387	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	2,390	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	26,343	0	0	32,586	0	0
Total Fines, Forfeitures, and Penalties	\$ 729,031	\$ 0	\$ 0	\$ 84,642	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 169,098	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	25,572	0	0	0	0
Patient Charges	3,750,913	0	0	0	0	0
Work Release Charges for Board	6,850	0	0	0	0	0
Other General Service Charges	73,812	0	0	0	0	0
Service Charges	14,697	0	0	0	0	0

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Subdivision Lot Fees	\$ 7,890	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Copy Fees	2,109	0	0	0	0	0
Telephone Commissions	134,294	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	621	0
Data Processing Fee - Register	20,599	0	0	0	0	0
Data Processing Fee - Sheriff	11,686	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,300	0	0	0	0	0
Data Processing Fee - County Clerk	7,305	0	0	0	0	0
Total Charges for Current Services	\$ 4,036,455	\$ 194,670	\$ 0	\$ 0	\$ 621	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 28,430	\$ 2	\$ 8,724	\$ 0	\$ 0	\$ 6,943
Lease/Rentals	6,875	32,867	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	38,078
Commissary Sales	518,917	0	0	0	0	0
Sale of Recycled Materials	1,016	81,839	0	0	0	6,384
Miscellaneous Refunds	2,582	0	0	0	0	242
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	43,613	0	0	0	0	0
Sale of Equipment	27,384	0	0	508	0	23,093
Sale of Property	685	0	0	0	0	0
Damages Recovered from Individuals	7,064	0	0	0	0	0
Contributions and Gifts	4,066	0	0	0	0	0

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>						
Other Local Revenues	\$ 9,187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 649,819	\$ 114,708	\$ 8,724	\$ 508	\$ 0	\$ 74,740
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 842,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	177,173	0	0	0	0	0
General Sessions Court Clerk	754,681	0	0	0	0	0
Clerk and Master	206,497	0	0	0	0	0
Register	252,946	0	0	0	0	0
Sheriff	19,128	0	0	0	0	0
Trustee	821,304	0	0	0	0	0
Total Fees Received From County Officials	\$ 3,073,985	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 13,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	51,164	0	0	0	0
On-behalf Contributions for OPEB	1,400	0	0	0	0	0
Other General Government Grants	44,957	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	32,400	0	0	0	0	0
Other Public Safety Grants	9,738	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	487,250	0	0	0	0	0

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants</u>						
Litter Program	\$ 57,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other State Revenues</u>						
Income Tax	147,638	0	0	0	0	0
Beer Tax	18,488	0	0	0	0	0
Vehicle Certificate of Title Fees	11,466	0	0	0	0	0
Alcoholic Beverage Tax	121,886	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,134,480	0	0	0
Emergency Hospital - Prisoners	21,530	0	0	0	0	0
Contracted Prisoner Boarding	1,038,849	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,317,326
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	11,373	0	0	0	0	0
State Shared Sales Tax - Cities	10,846	0	0	0	0	0
Other State Revenues	56,100	0	0	0	0	600
Total State of Tennessee	\$ 2,085,221	\$ 51,164	\$ 1,134,480	\$ 0	\$ 0	\$ 2,367,591
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 91,245	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal through State	12,453	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	16,520	0	0	0	0	0
Forest Service	6,600	0	0	0	0	11,324
Other Direct Federal Revenue	33,400	0	0	0	0	0
Total Federal Government	\$ 160,218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,324

(Continued)

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 160,480	\$ 0	\$ 0	\$ 0	\$ 0	0
Paving and Maintenance	0	0	0	0	0	237,619
Contributions	2,000	0	0	0	0	0
Contracted Services	7,310	0	0	0	0	23,155
<u>Citizens Groups</u>						
Donations	15,750	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 185,540</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 260,774</u>
Total	<u>\$ 23,636,261</u>	<u>\$ 1,524,181</u>	<u>\$ 1,507,462</u>	<u>\$ 85,150</u>	<u>\$ 621</u>	<u>\$ 5,500,611</u>

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds		Total
	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 602,790	\$ 1,785,782	\$ 0	\$ 0	\$ 12,820,295
Trustee's Collections - Prior Year	18,706	59,699	0	0	402,692
Trustee's Collections - Bankruptcy	60	302	0	0	1,565
Circuit Clerk/Clerk and Master Collections - Prior Years	8,140	35,695	0	0	185,015
Interest and Penalty	6,309	24,179	0	0	140,009
Pickup Taxes	105	1	0	0	1,996
Payments in-Lieu-of Taxes - T.V.A.	318	1,253	0	0	9,540
Payments in-Lieu-of Taxes - Local Utilities	914	4,031	0	0	21,245
Payments in-Lieu-of Taxes - Other	2,571	9,721	0	0	107,419
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	691,145	0	0	1,818,792
Hotel/Motel Tax	136,847	0	0	136,847	500,546
Wheel Tax	961,135	0	128,151	0	3,524,162
Litigation Tax - General	0	0	0	0	303,479
Litigation Tax - Special Purpose	0	0	0	0	177,853
Litigation Tax - Jail, Workhouse, or Courthouse	239,221	0	0	0	239,221
Business Tax	0	0	0	0	644,817
Mixed Drink Tax	0	0	0	0	6,850
Mineral Severance Tax	0	0	0	0	92,768
Other County Local Option Taxes	0	0	0	0	188,579
<u>Statutory Local Taxes</u>					
Bank Excise Tax	1,085	4,759	0	0	24,669
Wholesale Beer Tax	0	0	0	0	212,492
Interstate Telecommunications Tax	0	0	0	0	4,056
Total Local Taxes	\$ 1,978,201	\$ 2,616,567	\$ 128,151	\$ 136,847	\$ 21,428,060

(Continued)

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Other Capital Projects</u>	
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	2,850
Animal Vaccination	0	0	0	0	16,754
Cable TV Franchise	0	0	0	0	298,800
<u>Permits</u>					
Beer Permits	0	0	0	0	2,042
Building Permits	0	0	0	0	140,431
Other Permits	0	0	0	0	900
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	461,777
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	22,348
Officers Costs	0	0	0	0	15,143
Drug Control Fines	0	0	0	0	27,687
Jail Fees	0	0	0	0	8,575
Data Entry Fee - Circuit Court	0	0	0	0	2,686
Courtroom Security Fee	0	0	0	0	7,359
<u>Criminal Court</u>					
Drug Court Fees	0	0	0	0	1,934
DUI Treatment Fines	0	0	0	0	2,465
<u>General Sessions Court</u>					
Fines	0	0	0	0	101,189
Officers Costs	0	0	0	0	131,142
Game and Fish Fines	0	0	0	0	82
Drug Control Fines	0	0	0	0	24,369

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds		Total
	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>General Sessions Court (Cont.)</u>					
Drug Court Fees	\$ 0	\$ 0	\$ 0	\$ 0	13,376
Jail Fees	0	0	0	0	154,000
DUI Treatment Fines	0	0	0	0	18,683
Data Entry Fee - General Sessions Court	0	0	0	0	46,977
Courtroom Security Fee	0	0	0	0	156,296
<u>Juvenile Court</u>					
Fines	0	0	0	0	4,183
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	2,583
Data Entry Fee - Chancery Court	0	0	0	0	2,890
Courtroom Security Fee	0	0	0	0	8,387
<u>Other Courts - In-county</u>					
Drug Court Fees	0	0	0	0	2,390
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	58,929
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	813,673
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	169,098
Solid Waste Disposal Fee	0	0	0	0	25,572
Patient Charges	0	0	0	0	3,750,913
Work Release Charges for Board	0	0	0	0	6,850
Other General Service Charges	0	0	0	0	73,812
Service Charges	0	0	0	0	14,697

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types (Cont.)

	Debt Service Funds		Capital Projects Funds		Total
	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>					
<u>Fees</u>					
Subdivision Lot Fees	\$ 0	\$ 0	\$ 0	\$ 0	7,890
Copy Fees	0	0	0	0	2,109
Telephone Commissions	0	0	0	0	134,294
Constitutional Officers' Fees and Commissions	0	0	0	0	621
Data Processing Fee - Register	0	0	0	0	20,599
Data Processing Fee - Sheriff	0	0	0	0	11,686
Sexual Offender Registration Fee - Sheriff	0	0	0	0	6,300
Data Processing Fee - County Clerk	0	0	0	0	7,305
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	4,231,746
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 2,069	\$ 9,072	\$ 0	\$ 0	55,240
Lease/Rentals	0	0	45,000	0	84,742
Sale of Materials and Supplies	0	0	0	0	38,078
Commissary Sales	0	0	0	0	518,917
Sale of Recycled Materials	0	0	0	0	89,239
Miscellaneous Refunds	0	0	206	0	3,030
<u>Nonrecurring Items</u>					
Revenue from Joint Ventures	0	0	0	0	43,613
Sale of Equipment	0	0	0	0	50,985
Sale of Property	0	0	0	0	685
Damages Recovered from Individuals	0	0	0	0	7,064
Contributions and Gifts	0	0	0	0	4,066

(Continued)

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Other Capital Projects</u>	
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,187
Total Other Local Revenues	\$ 2,069	\$ 9,072	\$ 45,206	\$ 0	\$ 904,846
<u>Fees Received From County Officials</u>					
<u>Fees In-Lieu-of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 842,256
Circuit Court Clerk	0	0	0	0	177,173
General Sessions Court Clerk	0	0	0	0	754,681
Clerk and Master	0	0	0	0	206,497
Register	0	0	0	0	252,946
Sheriff	0	0	0	0	19,128
Trustee	0	0	0	0	821,304
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,073,985
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,500
Solid Waste Grants	0	0	0	0	51,164
On-behalf Contributions for OPEB	0	0	0	0	1,400
Other General Government Grants	0	0	0	0	44,957
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	32,400
Other Public Safety Grants	0	0	0	0	9,738
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	487,250

(Continued)

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Other Capital Projects</u>	
<u>State of Tennessee (Cont.)</u>					
<u>Public Works Grants</u>					
Litter Program	\$ 0	\$ 0	\$ 0	\$ 0	57,800
<u>Other State Revenues</u>					
Income Tax	0	0	0	0	147,638
Beer Tax	0	0	0	0	18,488
Vehicle Certificate of Title Fees	0	0	0	0	11,466
Alcoholic Beverage Tax	0	0	0	0	121,886
State Revenue Sharing - T.V.A.	0	0	0	0	1,134,480
Emergency Hospital - Prisoners	0	0	0	0	21,530
Contracted Prisoner Boarding	0	0	0	0	1,038,849
Gasoline and Motor Fuel Tax	0	0	0	0	2,317,326
Petroleum Special Tax	0	0	0	0	49,665
Registrar's Salary Supplement	0	0	0	0	11,373
State Shared Sales Tax - Cities	0	0	0	0	10,846
Other State Revenues	0	0	0	0	56,700
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	5,638,456
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	91,245
Other Federal through State	0	0	148,142	0	160,595
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	16,520
Forest Service	0	0	0	0	17,924
Other Direct Federal Revenue	0	0	0	0	33,400
Total Federal Government	\$ 0	\$ 0	\$ 148,142	\$ 0	319,684

(Continued)

Exhibit K-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>		Total
	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	160,480
Paving and Maintenance	0	0	0	0	237,619
Contributions	0	197,745	0	0	199,745
Contracted Services	0	0	0	0	30,465
<u>Citizens Groups</u>					
Donations	0	0	0	0	15,750
Total Other Governments and Citizens Groups	\$ 0	\$ 197,745	\$ 0	\$ 0	644,059
Total	\$ 1,980,270	\$ 2,823,384	\$ 321,499	\$ 136,847	\$ 37,516,286

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

	General Purpose School	Special Revenue Funds		Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Education Capital Projects	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,617,102	\$ 0	\$ 0	\$ 0	\$ 6,617,102
Trustee's Collections - Prior Year	209,016	0	0	0	209,016
Trustee's Collections - Bankruptcy	764	0	0	0	764
Circuit Clerk/Clerk and Master Collections - Prior Years	89,434	0	0	0	89,434
Interest and Penalty	68,919	0	0	0	68,919
Pickup Taxes	1,200	0	0	0	1,200
Payments in-Lieu-of Taxes - T.V.A.	5,096	0	0	0	5,096
Payments in-Lieu-of Taxes - Local Utilities	260,357	0	0	0	260,357
Payments in-Lieu-of Taxes - Other	27,845	0	0	0	27,845
<u>County Local Option Taxes</u>					
Local Option Sales Tax	5,716,914	0	0	0	5,716,914
<u>Statutory Local Taxes</u>					
Bank Excise Tax	11,940	0	0	0	11,940
Interstate Telecommunications Tax	4,153	0	0	0	4,153
Other Statutory Local Taxes	310	0	0	0	310
Total Local Taxes	\$ 13,013,050	\$ 0	\$ 0	\$ 0	\$ 13,013,050
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 2,182	\$ 0	\$ 0	\$ 0	\$ 2,182
Total Licenses and Permits	\$ 2,182	\$ 0	\$ 0	\$ 0	\$ 2,182

(Continued)

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	General Purpose School	Special Revenue Funds		Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Education Capital Projects	
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Sale of Electricity	\$ 5,227	\$ 0	\$ 0	\$ 0	\$ 5,227
<u>Fees</u>					
Vending Machine Collections	314	0	0	0	314
<u>Education Charges</u>					
Lunch Payments - Children	0	0	409,130	0	409,130
Lunch Payments - Adults	0	0	87,900	0	87,900
Income from Breakfast	0	0	125,153	0	125,153
A la Carte Sales	0	0	171,450	0	171,450
Transportation - Other State Systems	98,841	0	0	0	98,841
Receipts from Individual Schools	78,030	0	0	0	78,030
Community Service Fees - Children	172,522	0	0	0	172,522
TBI Criminal Background Fee	1,047	0	0	0	1,047
Total Charges for Current Services	\$ 355,981	\$ 0	\$ 793,633	\$ 0	\$ 1,149,614
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 34,054	\$ 0	\$ 515	\$ 0	\$ 34,569
Lease/Rentals	10,439	0	0	0	10,439
Sale of Recycled Materials	2,466	0	0	0	2,466
Commodity Rebates	0	0	19,023	0	19,023
Miscellaneous Refunds	147,974	0	0	0	147,974
<u>Nonrecurring Items</u>					
Sale of Equipment	9,075	0	1,222	0	10,297
Damages Recovered from Individuals	64	0	0	0	64
Contributions and Gifts	108,296	0	0	0	108,296

(Continued)

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	General Purpose School	Special Revenue Funds		Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Education Capital Projects	
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 36,376	\$ 0	\$ 0	\$ 0	\$ 36,376
Total Other Local Revenues	\$ 348,744	\$ 0	\$ 20,760	\$ 0	\$ 369,504
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 401,071	\$ 0	\$ 0	\$ 0	\$ 401,071
<u>State Education Funds</u>					
Basic Education Program	32,683,000	0	0	0	32,683,000
Early Childhood Education	1,686,031	0	0	0	1,686,031
School Food Service	0	0	33,928	0	33,928
Driver Education	39,917	0	0	0	39,917
Other State Education Funds	392,387	0	0	0	392,387
Coordinated School Health	99,448	0	0	0	99,448
Internet Connectivity	18,472	0	0	0	18,472
Family Resource Centers	29,596	0	0	0	29,596
Career Ladder Program	138,197	0	0	0	138,197
<u>Other State Revenues</u>					
Other State Grants	8,723	0	0	0	8,723
Safe Schools	36,710	0	0	0	36,710
Total State of Tennessee	\$ 35,533,552	\$ 0	\$ 33,928	\$ 0	\$ 35,567,480
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,997,178	\$ 0	\$ 1,997,178

(Continued)

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

	General Purpose School	Special Revenue Funds School Federal Projects	Central Cafeteria	Capital Projects Fund Education Capital Projects	Total
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
USDA - Commodities	\$ 0	\$ 0	\$ 205,741	\$ 0	\$ 205,741
Breakfast	0	0	687,702	0	687,702
USDA - Other	0	0	4,946	0	4,946
USDA Food Service Equipment Grant	0	0	20,000	0	20,000
Vocational Education - Basic Grants to States	0	117,329	0	0	117,329
Title I Grants to Local Education Agencies	0	2,089,626	0	0	2,089,626
Special Education - Grants to States	44,434	1,701,432	0	0	1,745,866
Special Education Preschool Grants	0	29,290	0	0	29,290
English Language Acquisition Grants	0	5,940	0	0	5,940
Rural Education	0	119,498	0	0	119,498
Eisenhower Professional Development State Grants	0	305,844	0	0	305,844
Other Federal through State	41,581	0	0	0	41,581
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	44,632	0	0	0	44,632
Forest Service	33,972	0	0	0	33,972
Total Federal Government	\$ 164,619	\$ 4,368,959	\$ 2,915,567	\$ 0	\$ 7,449,145
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 991,146	\$ 991,146
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 991,146	\$ 991,146
Total	\$ 49,418,128	\$ 4,368,959	\$ 3,763,888	\$ 991,146	\$ 58,542,121

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2016

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	18,700	
Social Security		1,006	
Pensions		1,106	
Employer Medicare		270	
Dues and Memberships		4,587	
Legal Notices, Recording, and Court Costs		862	
Postal Charges		37	
Other Charges		585	
Total County Commission			\$ 27,153

County Mayor/Executive

County Official/Administrative Officer	\$	100,799	
Secretary(ies)		26,528	
Part-time Personnel		1,146	
Other Salaries and Wages		2,040	
Social Security		8,007	
Pensions		13,504	
Life Insurance		82	
Medical Insurance		8,158	
Unemployment Compensation		60	
Employer Medicare		1,872	
Communication		1,656	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		1,237	
Maintenance and Repair Services - Office Equipment		750	
Postal Charges		140	
Rentals		5,223	
Office Supplies		981	
Office Equipment		80	
Total County Mayor/Executive			174,263

County Attorney

County Official/Administrative Officer	\$	59,500	
Assistant(s)		29,316	
Overtime Pay		3,990	
Social Security		5,477	
Pensions		9,680	
Life Insurance		82	
Medical Insurance		28,311	
Unemployment Compensation		96	
Employer Medicare		1,281	
Other Fringe Benefits		120	
Communication		1,316	
Legal Notices, Recording, and Court Costs		77	
Maintenance and Repair Services - Office Equipment		417	
Postal Charges		203	
Printing, Stationery, and Forms		359	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

Travel	\$	164	
Tuition		450	
Other Contracted Services		3,011	
Office Supplies		198	
Periodicals		353	
Office Equipment		1,333	
Total County Attorney			\$ 145,734

Election Commission

County Official/Administrative Officer	\$	71,405	
Clerical Personnel		25,023	
Temporary Personnel		20,100	
Overtime Pay		9,563	
Election Commission		7,760	
Election Workers		13,885	
Social Security		7,501	
Pensions		10,927	
Life Insurance		82	
Medical Insurance		37,500	
Unemployment Compensation		341	
Employer Medicare		1,793	
Communication		2,935	
Contracts with Private Agencies		5,370	
Data Processing Services		15,857	
Dues and Memberships		175	
Legal Notices, Recording, and Court Costs		10,371	
Maintenance and Repair Services - Equipment		23,723	
Maintenance and Repair Services - Office Equipment		4,367	
Postal Charges		11,759	
Printing, Stationery, and Forms		5,604	
Rentals		2,941	
Travel		3,872	
Tuition		1,850	
Equipment and Machinery Parts		189	
Gasoline		75	
Office Supplies		4,119	
Periodicals		397	
Other Supplies and Materials		69	
Data Processing Equipment		1,224	
Office Equipment		347	
Total Election Commission			301,124

Register of Deeds

County Official/Administrative Officer	\$	79,338	
Accountants/Bookkeepers		28,414	
Clerical Personnel		107,077	
Social Security		12,994	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Pensions	\$	22,407	
Life Insurance		210	
Medical Insurance		64,797	
Unemployment Compensation		240	
Employer Medicare		3,039	
Communication		1,045	
Postal Charges		182	
Rentals		16,941	
Office Supplies		998	
Office Equipment		75	
Total Register of Deeds	\$		337,757

Planning

Office Supplies	\$	17	
Total Planning			17

Codes Compliance

Postal Charges	\$	486	
Other Contracted Services		15,281	
Total Codes Compliance			15,767

Geographical Information Systems

Salary Supplements	\$	5,315	
Social Security		327	
Pensions		554	
Unemployment Compensation		9	
Employer Medicare		77	
Maintenance and Repair Services - Equipment		6,300	
Travel		811	
Tuition		2,525	
Office Supplies		180	
Office Equipment		7,484	
Total Geographical Information Systems			23,582

County Buildings

Maintenance Personnel	\$	54,043	
Part-time Personnel		10,790	
Overtime Pay		3,245	
Social Security		4,100	
Pensions		5,865	
Life Insurance		81	
Medical Insurance		22,798	
Unemployment Compensation		159	
Employer Medicare		959	
Communication		1,497	
Maintenance and Repair Services - Buildings		2,995	
Maintenance and Repair Services - Equipment		4,045	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Maintenance and Repair Services - Vehicles	\$	177	
Pest Control		1,600	
Rentals		365	
Other Contracted Services		17,783	
Custodial Supplies		9,005	
Electricity		61,775	
Equipment and Machinery Parts		1,653	
Garage Supplies		47	
Gasoline		1,264	
General Construction Materials		7,245	
Natural Gas		4,268	
Tires and Tubes		505	
Uniforms		72	
Water and Sewer		4,231	
Other Supplies and Materials		1,329	
Building Improvements		8,540	
Other Equipment		2,767	
Total County Buildings	\$		233,203

Finance

Accounting and Budgeting

Supervisor/Director	\$	71,361
Accountants/Bookkeepers		145,849
Overtime Pay		3,365
Social Security		13,191
Pensions		22,487
Life Insurance		236
Medical Insurance		61,831
Unemployment Compensation		356
Employer Medicare		3,085
Other Fringe Benefits		120
Audit Services		20,649
Communication		4,401
Data Processing Services		14,258
Dues and Memberships		645
Legal Notices, Recording, and Court Costs		826
Licenses		110
Maintenance and Repair Services - Office Equipment		4,892
Postal Charges		3,164
Printing, Stationery, and Forms		1,465
Rentals		1,025
Travel		406
Tuition		2,114
Other Contracted Services		7,609
Office Supplies		4,678
Premiums on Corporate Surety Bonds		97
Other Charges		410

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Data Processing Equipment	\$	1,504	
Office Equipment		333	
Total Accounting and Budgeting			\$ 390,467

Purchasing

Supervisor/Director	\$	40,002	
Purchasing Personnel		31,566	
Social Security		4,151	
Pensions		7,464	
Life Insurance		82	
Medical Insurance		31,704	
Unemployment Compensation		96	
Employer Medicare		971	
Other Fringe Benefits		120	
Communication		1,406	
Dues and Memberships		270	
Legal Notices, Recording, and Court Costs		498	
Postal Charges		10	
Rentals		888	
Office Supplies		998	
Data Processing Equipment		400	
Total Purchasing			120,626

Property Assessor's Office

County Official/Administrative Officer	\$	79,338	
Assistant(s)		30,635	
Data Processing Personnel		22,573	
Assessment Personnel		128,379	
Part-time Personnel		9,900	
Board and Committee Members Fees		4,430	
Social Security		16,390	
Pensions		27,214	
Life Insurance		326	
Medical Insurance		96,432	
Unemployment Compensation		386	
Employer Medicare		3,833	
Other Fringe Benefits		240	
Communication		1,827	
Contracts with Government Agencies		31,256	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		212	
Maintenance and Repair Services - Equipment		100	
Maintenance and Repair Services - Office Equipment		1,040	
Maintenance and Repair Services - Vehicles		717	
Postal Charges		1,342	
Printing, Stationery, and Forms		93	
Rentals		1,405	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Travel	\$	465	
Other Contracted Services		36,762	
Equipment and Machinery Parts		1,561	
Garage Supplies		139	
Gasoline		1,517	
Office Supplies		3,446	
Periodicals		136	
Tires and Tubes		394	
Premiums on Corporate Surety Bonds		196	
Data Processing Equipment		1,671	
Furniture and Fixtures		189	
Office Equipment		937	
Total Property Assessor's Office			\$ 507,481

Reappraisal Program

Communication	\$	182	
Postal Charges		1,251	
Gasoline		847	
Total Reappraisal Program			2,280

County Trustee's Office

County Official/Administrative Officer	\$	79,338	
Assistant(s)		34,781	
Accountants/Bookkeepers		26,980	
Clerical Personnel		13,644	
Part-time Personnel		14,917	
Overtime Pay		5,572	
Social Security		10,207	
Pensions		16,478	
Life Insurance		121	
Medical Insurance		45,828	
Unemployment Compensation		201	
Employer Medicare		2,426	
Communication		1,409	
Dues and Memberships		10	
Legal Notices, Recording, and Court Costs		81	
Maintenance and Repair Services - Office Equipment		9,540	
Postal Charges		18,679	
Printing, Stationery, and Forms		666	
Rentals		43	
Travel		1,704	
Office Supplies		2,420	
Premiums on Corporate Surety Bonds		278	
Office Equipment		7,919	
Total County Trustee's Office			293,242

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office

County Official/Administrative Officer	\$	79,338	
Assistant(s)		35,108	
Clerical Personnel		149,956	
Part-time Personnel		20,648	
Overtime Pay		1,892	
Social Security		16,838	
Pensions		27,467	
Life Insurance		320	
Medical Insurance		85,662	
Unemployment Compensation		491	
Employer Medicare		4,002	
Communication		2,828	
Dues and Memberships		806	
Legal Notices, Recording, and Court Costs		248	
Maintenance and Repair Services - Office Equipment		22,011	
Postal Charges		13,798	
Printing, Stationery, and Forms		4,991	
Rentals		4,373	
Travel		2,817	
Tuition		300	
Other Contracted Services		210	
Office Supplies		4,980	
Periodicals		352	
Other Charges		720	
Data Processing Equipment		11,950	
Furniture and Fixtures		1,263	
Office Equipment		915	
Total County Clerk's Office			\$ 494,284

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	79,338
Assistant(s)		33,138
Accountants/Bookkeepers		56,844
Clerical Personnel		200,353
Part-time Personnel		5,968
Overtime Pay		15,300
Jury and Witness Expense		6,013
Social Security		22,621
Pensions		40,107
Life Insurance		486
Medical Insurance		192,719
Unemployment Compensation		558
Employer Medicare		5,290
Other Fringe Benefits		120
Communication		3,282
Data Processing Services		9,227

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Dues and Memberships	\$	726	
Legal Notices, Recording, and Court Costs		672	
Maintenance and Repair Services - Office Equipment		1,500	
Postal Charges		6,000	
Printing, Stationery, and Forms		7,712	
Rentals		5,159	
Travel		612	
Other Contracted Services		1,572	
Office Supplies		7,950	
Data Processing Equipment		65,668	
Office Equipment		40	
Total Circuit Court	\$		768,975

General Sessions Court

Judge(s)	\$	160,060	
Probation Officer(s)		36,932	
Secretary(ies)		32,362	
Overtime Pay		680	
Social Security		11,598	
Pensions		23,992	
Life Insurance		122	
Medical Insurance		45,592	
Unemployment Compensation		93	
Employer Medicare		3,255	
Communication		3,865	
Dues and Memberships		475	
Maintenance and Repair Services - Office Equipment		284	
Postal Charges		200	
Printing, Stationery, and Forms		296	
Rentals		1,505	
Travel		816	
Other Contracted Services		240	
Office Supplies		1,577	
Periodicals		484	
Other Supplies and Materials		151	
Data Processing Equipment		450	
Total General Sessions Court			325,029

Drug Court

Other Salaries and Wages	\$	30,120	
Social Security		1,848	
Pensions		3,141	
Life Insurance		41	
Medical Insurance		6,348	
Unemployment Compensation		48	
Employer Medicare		432	
Communication		408	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Contributions	\$	13,769	
Travel		3,260	
Office Supplies		310	
Other Charges		1,962	
Total Drug Court			\$ 61,687

Chancery Court

County Official/Administrative Officer	\$	79,338	
Assistant(s)		35,272	
Clerical Personnel		73,533	
Part-time Personnel		4,546	
Social Security		11,518	
Pensions		19,391	
Life Insurance		191	
Medical Insurance		67,154	
Unemployment Compensation		272	
Employer Medicare		2,694	
Bank Charges		112	
Communication		4,786	
Data Processing Services		12,981	
Dues and Memberships		646	
Maintenance and Repair Services - Office Equipment		8,811	
Postal Charges		3,003	
Printing, Stationery, and Forms		2,739	
Rentals		1,976	
Travel		858	
Tuition		1,210	
Other Contracted Services		769	
Office Supplies		4,937	
Periodicals		2,340	
Data Processing Equipment		1,339	
Office Equipment		2,016	
Total Chancery Court			342,432

Juvenile Court

Youth Service Officer(s)	\$	39,037	
Secretary(ies)		53,867	
Overtime Pay		794	
Social Security		5,502	
Pensions		9,773	
Life Insurance		122	
Medical Insurance		43,842	
Unemployment Compensation		141	
Employer Medicare		1,287	
Communication		1,668	
Dues and Memberships		630	
Maintenance and Repair Services - Office Equipment		2,625	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Postal Charges	\$	225	
Printing, Stationery, and Forms		154	
Rentals		1,317	
Travel		794	
Other Contracted Services		37,773	
Office Supplies		1,942	
Data Processing Equipment		813	
Office Equipment		516	
Total Juvenile Court			\$ 202,822

District Attorney General

Communication	\$	4,496	
Total District Attorney General			4,496

Probate Court

Accountants/Bookkeepers	\$	21,434	
Part-time Personnel		8,660	
Social Security		1,817	
Pensions		2,236	
Life Insurance		40	
Medical Insurance		2,754	
Unemployment Compensation		80	
Employer Medicare		425	
Communication		270	
Maintenance and Repair Services - Office Equipment		574	
Postal Charges		1,568	
Printing, Stationery, and Forms		857	
Rentals		504	
Office Supplies		1,000	
Periodicals		822	
Office Equipment		380	
Total Probate Court			43,421

Other Administration of Justice

Salary Supplements	\$	5,080	
Social Security		303	
Pensions		530	
Medical Insurance		62	
Unemployment Compensation		6	
Employer Medicare		71	
Maintenance and Repair Services - Office Equipment		3,080	
Total Other Administration of Justice			9,132

Courtroom Security

Lieutenant(s)	\$	39,637	
Sergeant(s)		29,721	
Guards		25,777	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Courtroom Security (Cont.)

Part-time Personnel	\$	47,003	
Overtime Pay		186	
Social Security		8,325	
Pensions		9,942	
Life Insurance		115	
Medical Insurance		44,613	
Unemployment Compensation		360	
Employer Medicare		2,008	
Maintenance and Repair Services - Equipment		42	
Other Contracted Services		12,541	
Law Enforcement Equipment		10,765	
Other Equipment		641	
Total Courtroom Security			\$ 231,676

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	95,999
Assistant(s)		60,514
Deputy(ies)		1,178,620
Detective(s)		238,755
Captain(s)		92,839
Lieutenant(s)		246,163
Sergeant(s)		268,232
Mechanic(s)		61,900
Dispatchers/Radio Operators		211,895
Part-time Personnel		38,033
Overtime Pay		93,419
Other Salaries and Wages		48,943
In-service Training		33,200
Social Security		160,893
Pensions		272,406
Life Insurance		2,678
Medical Insurance		1,009,714
Unemployment Compensation		3,352
Employer Medicare		37,633
Other Fringe Benefits		712
Communication		12,891
Contributions		4,440
Dues and Memberships		3,632
Legal Notices, Recording, and Court Costs		467
Licenses		542
Maintenance and Repair Services - Buildings		675
Maintenance and Repair Services - Equipment		2,368
Maintenance and Repair Services - Office Equipment		50
Maintenance and Repair Services - Vehicles		13,892
Postal Charges		360
Printing, Stationery, and Forms		1,749

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Rentals	\$	4,277	
Travel		10,611	
Tuition		17,488	
Veterinary Services		852	
Other Contracted Services		22,833	
Diesel Fuel		5,302	
Electricity		5,268	
Equipment and Machinery Parts		24,434	
Food Supplies		1,888	
Garage Supplies		13,479	
Gasoline		96,307	
Law Enforcement Supplies		5,372	
Office Supplies		5,719	
Periodicals		75	
Tires and Tubes		11,865	
Uniforms		23,163	
Water and Sewer		1,074	
Other Supplies and Materials		2,115	
Premiums on Corporate Surety Bonds		1,192	
In Service/Staff Development		35	
Other Charges		549	
Building Improvements		4,600	
Data Processing Equipment		14,343	
Law Enforcement Equipment		53,165	
Motor Vehicles		52,111	
Office Equipment		130	
Other Equipment		2,575	
Total Sheriff's Department			\$ 4,577,788

Special Patrols

Secretary(ies)	\$	19,306	
Part-time Personnel		4,175	
Overtime Pay		887	
Social Security		1,252	
Pensions		1,957	
Life Insurance		27	
Unemployment Compensation		49	
Employer Medicare		324	
Contributions		3,887	
Law Enforcement Equipment		86,527	
Motor Vehicles		278,386	
Total Special Patrols			396,777

Administration of the Sexual Offender Registry

Travel	\$	503	
Tuition		350	
Other Contracted Services		1,750	
Office Supplies		585	
Total Administration of the Sexual Offender Registry			3,188

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)Public Safety (Cont.)Jail

Supervisor/Director	\$	48,208
Deputy(ies)		1,334,824
Captain(s)		44,959
Lieutenant(s)		149,201
Sergeant(s)		196,316
Medical Personnel		145,250
Paraprofessionals		218,547
Cafeteria Personnel		180,623
Maintenance Personnel		60,763
Part-time Personnel		9,429
Overtime Pay		52,707
Other Salaries and Wages		34,780
Social Security		144,611
Pensions		252,146
Life Insurance		3,337
Medical Insurance		1,009,089
Unemployment Compensation		5,045
Employer Medicare		34,369
Other Fringe Benefits		760
Communication		24,046
Dues and Memberships		189
Evaluation and Testing		115
Maintenance Agreements		6,720
Maintenance and Repair Services - Buildings		4,119
Maintenance and Repair Services - Equipment		57,168
Maintenance and Repair Services - Office Equipment		315
Maintenance and Repair Services - Vehicles		348
Medical and Dental Services		100,848
Pest Control		860
Postal Charges		480
Printing, Stationery, and Forms		2,442
Rentals		5,212
Travel		3,230
Tuition		1,025
Disposal Fees		5,882
Other Contracted Services		5,043
Custodial Supplies		41,271
Drugs and Medical Supplies		97,371
Electricity		119,390
Equipment and Machinery Parts		46,377
Food Preparation Supplies		17,458
Food Supplies		333,734
Gasoline		23,021
General Construction Materials		8,018
Law Enforcement Supplies		3,331
Natural Gas		44,856
Office Supplies		5,995

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Prisoners Clothing	\$	4,457	
Uniforms		7,783	
Water and Sewer		82,597	
Other Supplies and Materials		49,780	
In Service/Staff Development		215	
Other Charges		224,202	
Building Improvements		3,459	
Data Processing Equipment		3,722	
Food Service Equipment		5,986	
Furniture and Fixtures		1,400	
Law Enforcement Equipment		4,352	
Other Equipment		7,467	
Total Jail			\$ 5,279,248

Juvenile Services

Contracts with Private Agencies	\$	103,324	
Total Juvenile Services			103,324

Civil Defense

Supervisor/Director	\$	43,423	
Secretary(ies)		24,732	
Part-time Personnel		4,896	
Other Salaries and Wages		300	
Social Security		4,365	
Pensions		7,109	
Life Insurance		82	
Medical Insurance		29,760	
Unemployment Compensation		128	
Employer Medicare		1,021	
Communication		5,426	
Dues and Memberships		110	
Maintenance and Repair Services - Vehicles		282	
Postal Charges		12	
Rentals		839	
Travel		501	
Electricity		381	
Food Preparation Supplies		42	
Garage Supplies		125	
Gasoline		2,191	
Office Supplies		558	
Uniforms		362	
Other Charges		237	
Total Civil Defense			126,882

Rescue Squad

Contributions	\$	4,900	
Total Rescue Squad			4,900

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Disaster Relief

Contributions	\$ 120,000	
Total Disaster Relief		\$ 120,000

Other Emergency Management

Other Equipment	\$ 7,101	
Total Other Emergency Management		7,101

Inspection and Regulation

Assistant(s)	\$ 30,013	
Supervisor/Director	38,216	
Paraprofessionals	39,762	
Secretary(ies)	22,742	
Part-time Personnel	6,045	
Board and Committee Members Fees	2,225	
Social Security	7,789	
Pensions	13,475	
Life Insurance	160	
Medical Insurance	59,060	
Unemployment Compensation	252	
Employer Medicare	1,909	
Other Fringe Benefits	90	
Communication	4,257	
Dues and Memberships	400	
Legal Notices, Recording, and Court Costs	892	
Maintenance and Repair Services - Office Equipment	443	
Maintenance and Repair Services - Vehicles	261	
Postal Charges	38	
Printing, Stationery, and Forms	500	
Rentals	1,915	
Tuition	570	
Equipment and Machinery Parts	386	
Garage Supplies	60	
Gasoline	2,647	
Office Supplies	2,654	
Periodicals	140	
Tires and Tubes	446	
Uniforms	376	
Other Supplies and Materials	25	
Data Processing Equipment	1,422	
Law Enforcement Equipment	940	
Total Inspection and Regulation		240,110

County Coroner/Medical Examiner

Communication	\$ 1,040	
Contracts with Private Agencies	14,400	
Contributions	131,304	
Pauper Burials	1,500	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Transportation - Other than Students	\$	7,500	
Tuition		2,068	
Other Contracted Services		3,194	
Equipment and Machinery Parts		2,577	
Office Supplies		1,387	
Tires and Tubes		443	
Other Supplies and Materials		331	
Premiums on Corporate Surety Bonds		224	
Other Equipment		19,362	
Total County Coroner/Medical Examiner			\$ 185,330

Other Public Safety

Law Enforcement Equipment	\$	13,394	
Total Other Public Safety			13,394

Public Health and Welfare

Local Health Center

Medical Personnel	\$	70,532	
Clerical Personnel		58,706	
Custodial Personnel		35,056	
Part-time Personnel		9,580	
Other Salaries and Wages		33,955	
Social Security		11,971	
Pensions		20,617	
Life Insurance		241	
Medical Insurance		62,005	
Unemployment Compensation		566	
Employer Medicare		2,938	
Other Fringe Benefits		120	
Advertising		610	
Communication		12,337	
Dues and Memberships		565	
Maintenance Agreements		5,903	
Maintenance and Repair Services - Buildings		3,497	
Maintenance and Repair Services - Equipment		3,186	
Medical and Dental Services		1,796	
Postal Charges		6,896	
Printing, Stationery, and Forms		767	
Rentals		11,767	
Travel		875	
Other Contracted Services		3,643	
Custodial Supplies		5,983	
Drugs and Medical Supplies		56,238	
Electricity		28,874	
Food Supplies		664	
Office Supplies		5,914	
Periodicals		288	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Water and Sewer	\$	1,478	
Other Supplies and Materials		6,347	
Liability Insurance		936	
Building Improvements		16,994	
Furniture and Fixtures		14,115	
Other Equipment		42,511	
Total Local Health Center			\$ 538,471

Rabies and Animal Control

Supervisor/Director	\$	28,815	
Paraprofessionals		41,110	
Social Security		4,291	
Pensions		7,173	
Life Insurance		122	
Medical Insurance		10,776	
Unemployment Compensation		155	
Employer Medicare		1,003	
Communication		2,495	
Contracts with Private Agencies		171	
Legal Notices, Recording, and Court Costs		165	
Licenses		388	
Maintenance and Repair Services - Equipment		170	
Maintenance and Repair Services - Office Equipment		375	
Maintenance and Repair Services - Vehicles		1,891	
Rentals		444	
Disposal Fees		160	
Custodial Supplies		1,222	
Electricity		6,011	
Equipment and Machinery Parts		2,425	
Food Supplies		1,717	
Gasoline		5,537	
Office Supplies		348	
Tires and Tubes		484	
Water and Sewer		904	
Other Supplies and Materials		4,284	
Other Equipment		9,856	
Total Rabies and Animal Control			132,492

Ambulance/Emergency Medical Services

Assistant(s)	\$	28,153
Supervisor/Director		63,612
Captain(s)		123,065
Lieutenant(s)		66,223
Medical Personnel		745,419
Mechanic(s)		29,428
Clerical Personnel		91,587
Part-time Personnel		81,810

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Overtime Pay	\$	662,973	
Social Security		112,652	
Pensions		185,148	
Life Insurance		1,950	
Medical Insurance		653,181	
Unemployment Compensation		3,490	
Employer Medicare		26,346	
Other Fringe Benefits		420	
Communication		8,122	
Data Processing Services		7,200	
Dues and Memberships		500	
Licenses		3,250	
Maintenance and Repair Services - Buildings		850	
Maintenance and Repair Services - Equipment		9,402	
Maintenance and Repair Services - Office Equipment		254	
Maintenance and Repair Services - Vehicles		13,254	
Pest Control		220	
Postal Charges		5,532	
Printing, Stationery, and Forms		4,133	
Rentals		1,812	
Travel		17	
Tuition		4,618	
Disposal Fees		7,674	
Other Contracted Services		3,306	
Custodial Supplies		2,437	
Diesel Fuel		56,405	
Drugs and Medical Supplies		119,212	
Electricity		7,569	
Equipment and Machinery Parts		25,406	
Garage Supplies		8,530	
Gasoline		8,513	
Natural Gas		2,153	
Office Supplies		2,829	
Tires and Tubes		8,720	
Uniforms		17,470	
Water and Sewer		1,144	
Other Supplies and Materials		1,946	
Refunds		17,322	
Other Charges		567	
Building Improvements		4,663	
Communication Equipment		9,696	
Data Processing Equipment		2,142	
Furniture and Fixtures		4,922	
Motor Vehicles		78,592	
Office Equipment		754	
Health Equipment		33,125	
Other Equipment		7,328	
Total Ambulance/Emergency Medical Services			\$ 3,367,046

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Alcohol and Drug Programs

Other Charges	\$ 11,568	
Total Alcohol and Drug Programs		\$ 11,568

Other Local Health Services

Medical Personnel	\$ 122,764	
Clerical Personnel	39,933	
Part-time Personnel	11,777	
Other Salaries and Wages	108,160	
Social Security	13,969	
Pensions	21,304	
Life Insurance	289	
Medical Insurance	62,404	
Unemployment Compensation	542	
Employer Medicare	4,027	
Other Fringe Benefits	160	
Travel	7,291	
Liability Insurance	3,546	
Total Other Local Health Services		396,166

Appropriation to State

Contributions	\$ 79,553	
Total Appropriation to State		79,553

Waste Pickup

Part-time Personnel	\$ 9,988	
Other Salaries and Wages	22,448	
Social Security	1,920	
Pensions	2,341	
Life Insurance	38	
Medical Insurance	15,193	
Unemployment Compensation	90	
Employer Medicare	449	
Contributions	14,400	
Other Contracted Services	13,189	
Gasoline	15,000	
Other Supplies and Materials	7,050	
Total Waste Pickup		102,106

Other Public Health and Welfare

Tuition	\$ 347	
Other Contracted Services	6,834	
Instructional Supplies and Materials	31,119	
Other Supplies and Materials	10,364	
Other Construction	15,141	
Total Other Public Health and Welfare		63,805

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 84,500	
Total Libraries		\$ 84,500

Agriculture and Natural Resources

Agricultural Extension Service

Salary Supplements	\$ 89,999	
Social Security	5,261	
Pensions	13,254	
Employer Medicare	1,230	
Communication	1,927	
Dues and Memberships	385	
Operating Lease Payments	1,733	
Travel	52	
Office Supplies	991	
Data Processing Equipment	1,425	
Total Agricultural Extension Service		116,257

Soil Conservation

Paraprofessionals	\$ 23,786	
Secretary(ies)	25,395	
Overtime Pay	198	
Social Security	2,944	
Pensions	5,150	
Life Insurance	82	
Medical Insurance	23,964	
Unemployment Compensation	96	
Employer Medicare	688	
Dues and Memberships	1,450	
Postal Charges	100	
Office Supplies	1,045	
Total Soil Conservation		84,898

Other Operations

Tourism

Contributions	\$ 103,464	
Total Tourism		103,464

Industrial Development

Contributions	\$ 103,464	
Total Industrial Development		103,464

Airport

Contributions	\$ 30,380	
Total Airport		30,380

Veterans' Services

Supervisor/Director	\$ 12,980	
---------------------	-----------	--

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Paraprofessionals	\$	30,798	
Social Security		1,799	
Pensions		3,212	
Life Insurance		41	
Medical Insurance		15,852	
Unemployment Compensation		101	
Employer Medicare		609	
Other Fringe Benefits		120	
Communication		1,260	
Data Processing Services		399	
Postal Charges		703	
Rentals		5,244	
Travel		488	
Office Supplies		171	
Total Veterans' Services			\$ 73,777

Other Charges

Medical Insurance	\$	24,004	
Dues and Memberships		8,551	
Other Contracted Services		1,800	
Total Other Charges			34,355

Contributions to Other Agencies

Contributions	\$	218,172	
Rentals		500	
Total Contributions to Other Agencies			218,672

Miscellaneous

On-behalf Payments to OPEB	\$	1,400	
Other Contracted Services		1,000	
Premiums on Corporate Surety Bonds		497	
Trustee's Commission		222,208	
Other Charges		600	
Total Miscellaneous			225,705

Total General Fund \$ 21,881,371

Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Assistant(s)	\$	24,102	
Supervisor/Director		39,206	
Social Security		3,803	
Pensions		6,603	
Life Insurance		82	
Medical Insurance		23,964	
Unemployment Compensation		93	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Management (Cont.)

Employer Medicare	\$	889	
Communication		1,102	
Contracts with Other Public Agencies		606,915	
Licenses		18	
Maintenance and Repair Services - Equipment		800	
Maintenance and Repair Services - Vehicles		7,495	
Medical and Dental Services		169	
Postal Charges		1,207	
Printing, Stationery, and Forms		143	
Rentals		1,083	
Travel		156	
Other Contracted Services		2,715	
Custodial Supplies		139	
Diesel Fuel		73,922	
Electricity		4,576	
Equipment and Machinery Parts		22,475	
Garage Supplies		8,594	
Gasoline		6,569	
Lubricants		8,309	
Natural Gas		1,000	
Office Supplies		354	
Small Tools		860	
Tires and Tubes		15,495	
Uniforms		6,640	
Water and Sewer		212	
Other Supplies and Materials		2,324	
Trustee's Commission		11,548	
Building Improvements		8,836	
Data Processing Equipment		164	
Motor Vehicles		5,400	
Other Equipment		14,168	
Total Sanitation Management			\$ 912,130

Waste Pickup

Mechanic(s)	\$	81,682	
Truck Drivers		155,785	
Part-time Personnel		20,386	
Overtime Pay		211	
Social Security		15,279	
Pensions		24,664	
Life Insurance		407	
Medical Insurance		123,160	
Unemployment Compensation		607	
Employer Medicare		3,573	
Total Waste Pickup			425,754

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers

Attendants	\$	187,895	
Social Security		10,160	
Unemployment Compensation		1,136	
Employer Medicare		2,724	
Operating Lease Payments		1,808	
Rentals		54	
Crushed Stone		1,698	
Custodial Supplies		140	
Electricity		14,874	
Water and Sewer		4,142	
Other Supplies and Materials		3,599	
Total Convenience Centers			\$ 228,230

Transfer Stations

Part-time Personnel	\$	4,819	
Social Security		299	
Unemployment Compensation		29	
Employer Medicare		70	
Disposal Fees		46,276	
Total Transfer Stations			51,493

Total Solid Waste/Sanitation Fund \$ 1,617,607

Special Purpose Fund

General Government

Risk Management

Consultants	\$	31,200	
Legal Services		50,475	
Building and Contents Insurance		218,914	
Liability Insurance		194,043	
Trustee's Commission		18,641	
Workers' Compensation Insurance		114,204	
Liability Claims		168,252	
Other Self-insured Claims		384,523	
Total Risk Management			\$ 1,180,252

Total Special Purpose Fund 1,180,252

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	1,678	
Travel		1,658	
Tuition		3,795	
Other Contracted Services		4,165	
Electricity		5,347	
Law Enforcement Supplies		560	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Water and Sewer	\$	802	
Other Supplies and Materials		641	
Law Enforcement Equipment		57,815	
Total Drug Enforcement			\$ 76,461

Total Drug Control Fund \$ 76,461

Constitutional Officers - Fees Fund

General Government

Other General Administration

Other Charges	\$	621	
Total Other General Administration			\$ 621

Total Constitutional Officers - Fees Fund 621

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	87,272	
Accountants/Bookkeepers		63,538	
Overtime Pay		1,687	
Social Security		9,077	
Pensions		15,905	
Life Insurance		122	
Medical Insurance		56,793	
Unemployment Compensation		96	
Employer Medicare		2,123	
Dues and Memberships		3,753	
Maintenance and Repair Services - Office Equipment		100	
Postal Charges		219	
Travel		479	
Tuition		100	
Other Contracted Services		1,404	
Office Supplies		1,592	
Other Charges		258	
Data Processing Equipment		1,815	
Total Administration			\$ 246,333

Highway and Bridge Maintenance

Assistant(s)	\$	26,876	
Foremen		134,545	
Equipment Operators - Heavy		264,870	
Equipment Operators - Light		115,008	
Truck Drivers		322,595	
Laborers		394,083	
Part-time Personnel		19,427	
Overtime Pay		32,982	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Social Security	\$	78,082	
Pensions		134,248	
Life Insurance		2,195	
Medical Insurance		641,083	
Unemployment Compensation		3,018	
Employer Medicare		18,398	
Other Fringe Benefits		70	
Tuition		110	
Other Contracted Services		34,439	
Asphalt		63,766	
Concrete		10,626	
Crushed Stone		102,494	
Custodial Supplies		100	
General Construction Materials		184,471	
Pipe - Metal		21,245	
Road Signs		9,708	
Salt		79,243	
Other Charges		537	
Total Highway and Bridge Maintenance			\$ 2,694,219

Operation and Maintenance of Equipment

Supervisor/Director	\$	33,588	
Mechanic(s)		90,202	
Laborers		24,021	
Overtime Pay		7,207	
Social Security		9,338	
Pensions		16,155	
Life Insurance		207	
Medical Insurance		56,317	
Unemployment Compensation		300	
Employer Medicare		2,184	
Licenses		122	
Maintenance and Repair Services - Vehicles		8,000	
Custodial Supplies		1,729	
Diesel Fuel		96,756	
Equipment and Machinery Parts		109,347	
Garage Supplies		34,348	
Gasoline		46,401	
General Construction Materials		17,779	
Lubricants		16,847	
Small Tools		4,923	
Tires and Tubes		37,244	
Other Charges		2,177	
Total Operation and Maintenance of Equipment			615,192

Asphalt Plant Operations

Equipment Operators - Heavy	\$	7,465	
-----------------------------	----	-------	--

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Asphalt Plant Operations (Cont.)

Social Security	\$	454	
Pensions		779	
Life Insurance		10	
Medical Insurance		2,211	
Employer Medicare		106	
Evaluation and Testing		334	
Asphalt - Liquid		436,429	
Crushed Stone		274,904	
Electricity		22,567	
General Construction Materials		2,658	
Natural Gas		22,297	
Water and Sewer		211	
Other Supplies and Materials		6,086	
Total Asphalt Plant Operations			\$ 776,511

Other Charges

Medical Insurance	\$	8,316	
Communication		6,089	
Travel		1,143	
Other Contracted Services		520	
Electricity		10,078	
Natural Gas		1,258	
Water and Sewer		1,038	
Premiums on Corporate Surety Bonds		446	
Trustee's Commission		71,599	
Other Charges		1,018	
Total Other Charges			101,505

Capital Outlay

Highway Equipment	\$	175,855	
Motor Vehicles		35,500	
Other Construction		10,001	
Total Capital Outlay			221,356

Total Highway/Public Works Fund \$ 4,655,116

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	375,000	
Total General Government			\$ 375,000

Highways and Streets

Principal on Bonds	\$	920,000	
Total Highways and Streets			920,000

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Debt Service Fund (Cont.)

Interest on Debt

General Government

Interest on Bonds	\$ 94,325	
Total General Government		\$ 94,325

Highways and Streets

Interest on Bonds	\$ 258,939	
Total Highways and Streets		258,939

Other Debt Service

General Government

Trustee's Commission	\$ 23,593	
Other Charges	2,065	
Total General Government		<u>25,658</u>

Total General Debt Service Fund		\$ 1,673,922
---------------------------------	--	--------------

Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,465,000	
Principal on Notes	594,527	
Total Education		\$ 2,059,527

Interest on Debt

Education

Interest on Bonds	\$ 732,253	
Interest on Notes	3,631	
Total Education		735,884

Other Debt Service

Education

Trustee's Commission	\$ 45,010	
Other Charges	2,664	
Underwriter's Discount	56,910	
Other Debt Issuance Charges	79,743	
Total Education		<u>184,327</u>

Total Education Debt Service Fund		2,979,738
-----------------------------------	--	-----------

General Capital Projects Fund

Capital Projects

General Administration Projects

Other Contracted Services	\$ 2,500	
Total General Administration Projects		\$ 2,500

Other General Government Projects

Architects	\$ 71,198	
Legal Notices, Recording, and Court Costs	1,994	

(Continued)

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

<u>General Capital Projects Fund (Cont.)</u>			
<u>Capital Projects (Cont.)</u>			
<u>Other General Government Projects (Cont.)</u>			
Maintenance and Repair Services - Buildings	\$	2,142	
Permits		500	
Other Contracted Services		2,600	
Trustee's Commission		1,266	
Building Improvements		12,850	
Motor Vehicles		42,326	
Site Development		125,245	
Total Other General Government Projects			\$ 260,121
<u>Capital Projects - Donated</u>			
<u>Capital Projects Donated to School Department</u>			
Contributions	\$	991,146	
Total Capital Projects Donated to School Department			991,146
Total General Capital Projects Fund			\$ 1,253,767
<u>Community Development/Industrial Park Fund</u>			
<u>Capital Projects</u>			
<u>Public Utility Projects</u>			
Engineering Services	\$	18,473	
Other Construction		109,228	
Total Public Utility Projects			\$ 127,701
Total Community Development/Industrial Park Fund			127,701
<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Social, Cultural, and Recreation Projects</u>			
Contributions	\$	74,275	
Trustee's Commission		1,388	
Total Social, Cultural, and Recreation Projects			\$ 75,663
Total Other Capital Projects Fund			75,663
Total Governmental Funds - Primary Government			<u>\$ 35,522,219</u>

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2016

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 16,769,486	
Career Ladder Program	76,077	
Career Ladder Extended Contracts	53,700	
Educational Assistants	516,983	
Other Salaries and Wages	20,247	
Certified Substitute Teachers	83,344	
Non-certified Substitute Teachers	89,798	
Social Security	1,039,914	
Pensions	1,567,441	
Life Insurance	5,882	
Medical Insurance	2,677,209	
Dental Insurance	25,774	
Unemployment Compensation	11,240	
Employer Medicare	244,615	
Maintenance and Repair Services - Equipment	16,616	
Other Contracted Services	45,822	
Instructional Supplies and Materials	147,581	
Textbooks	241,987	
Other Supplies and Materials	37,356	
Other Charges	95,244	
Regular Instruction Equipment	459,378	
Total Regular Instruction Program		\$ 24,225,694

Special Education Program

Teachers	\$ 1,895,358	
Career Ladder Program	13,000	
Homebound Teachers	81,488	
Educational Assistants	199,466	
Speech Pathologist	274,368	
Certified Substitute Teachers	3,935	
Non-certified Substitute Teachers	6,123	
Social Security	142,689	
Pensions	212,901	
Life Insurance	804	
Medical Insurance	388,562	
Dental Insurance	4,166	
Unemployment Compensation	1,960	
Employer Medicare	34,220	
Maintenance and Repair Services - Equipment	730	
Other Contracted Services	13,541	
Instructional Supplies and Materials	6,617	
Other Supplies and Materials	11,512	
Special Education Equipment	17,025	
Total Special Education Program		3,308,465

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Teachers	\$	852,231	
Career Ladder Program		3,000	
Certified Substitute Teachers		2,393	
Non-certified Substitute Teachers		7,625	
Social Security		50,555	
Pensions		77,030	
Life Insurance		263	
Medical Insurance		126,771	
Dental Insurance		1,457	
Unemployment Compensation		504	
Employer Medicare		11,878	
Contracts with Other School Systems		331,715	
Instructional Supplies and Materials		35,825	
Other Supplies and Materials		182	
Other Charges		2,853	
Vocational Instruction Equipment		19,507	
Total Vocational Education Program			\$ 1,523,789

Support Services

Attendance

Supervisor/Director	\$	38,682	
Clerical Personnel		18,356	
Other Salaries and Wages		23,027	
Social Security		4,940	
Pensions		7,493	
Life Insurance		20	
Medical Insurance		6,579	
Dental Insurance		300	
Unemployment Compensation		84	
Employer Medicare		1,155	
Travel		893	
Other Contracted Services		23,222	
Other Supplies and Materials		40	
Total Attendance			124,791

Health Services

Supervisor/Director	\$	48,137	
Medical Personnel		286,037	
Other Salaries and Wages		14,619	
Social Security		20,823	
Pensions		32,301	
Life Insurance		176	
Medical Insurance		86,467	
Dental Insurance		1,500	
Unemployment Compensation		419	
Employer Medicare		4,870	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Communication	\$	99	
Postal Charges		650	
Travel		10,937	
Other Contracted Services		5,500	
Drugs and Medical Supplies		7,440	
Other Supplies and Materials		7,879	
In Service/Staff Development		1,575	
Other Charges		13,000	
Health Equipment		3,511	
Total Health Services	\$		545,940

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		633,695	
Attendants		65,664	
School Resource Officer		90,886	
Other Salaries and Wages		25,875	
Non-certified Substitute Teachers		450	
Social Security		49,070	
Pensions		74,090	
Life Insurance		319	
Medical Insurance		129,886	
Dental Insurance		1,950	
Unemployment Compensation		672	
Employer Medicare		11,476	
Evaluation and Testing		12,232	
Travel		2,048	
Other Contracted Services		12,000	
Other Supplies and Materials		3,641	
In Service/Staff Development		4,379	
Total Other Student Support			1,120,333

Regular Instruction Program

Supervisor/Director	\$	218,163	
Career Ladder Program		7,535	
Librarians		792,180	
Education Media Personnel		355,352	
Clerical Personnel		35,325	
Educational Assistants		35,420	
Certified Substitute Teachers		4,000	
Non-certified Substitute Teachers		3,590	
Social Security		85,040	
Pensions		134,159	
Life Insurance		461	
Medical Insurance		211,072	
Dental Insurance		2,373	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Unemployment Compensation	\$	868	
Employer Medicare		19,901	
Travel		23,852	
Other Contracted Services		26,040	
Instructional Supplies and Materials		20	
Library Books/Media		36,240	
Other Supplies and Materials		5,390	
In Service/Staff Development		3,745	
Other Charges		46	
Total Regular Instruction Program			\$ 2,000,772

Special Education Program

Supervisor/Director	\$	79,727	
Career Ladder Program		4,000	
Psychological Personnel		119,040	
Secretary(ies)		32,781	
Other Salaries and Wages		60,482	
Social Security		17,674	
Pensions		27,217	
Life Insurance		72	
Medical Insurance		32,806	
Dental Insurance		450	
Unemployment Compensation		140	
Employer Medicare		4,134	
Maintenance and Repair Services - Equipment		473	
Travel		8,016	
Other Contracted Services		11,080	
Other Supplies and Materials		21,313	
In Service/Staff Development		1,522	
Other Charges		762	
Total Special Education Program			421,689

Vocational Education Program

Supervisor/Director	\$	66,974	
Career Ladder Program		1,000	
Social Security		4,190	
Pensions		6,145	
Life Insurance		14	
Medical Insurance		6,489	
Unemployment Compensation		28	
Employer Medicare		980	
Travel		3,597	
Total Vocational Education Program			89,417

Other Programs

On-behalf Payments to OPEB	\$	401,071	
Total Other Programs			401,071

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education

Secretary to Board	\$	6,000	
Longevity Pay		144,996	
Board and Committee Members Fees		11,475	
Social Security		9,969	
Pensions		626	
Life Insurance		1,297	
Medical Insurance		431,549	
Unemployment Compensation		224	
Employer Medicare		2,355	
Audit Services		20,500	
Dues and Memberships		7,424	
Legal Services		15,024	
Travel		6,591	
Other Contracted Services		3,374	
Trustee's Commission		284,653	
Criminal Investigation of Applicants - TBI		7,000	
Other Charges		7,873	
Total Board of Education			\$ 960,930

Director of Schools

County Official/Administrative Officer	\$	105,166	
Assistant(s)		120,789	
Career Ladder Program		2,000	
Clerical Personnel		28,413	
Social Security		14,877	
Pensions		23,571	
Life Insurance		50	
Medical Insurance		31,606	
Dental Insurance		450	
Unemployment Compensation		84	
Employer Medicare		3,479	
Advertising		6,610	
Communication		6,692	
Dues and Memberships		3,303	
Maintenance and Repair Services - Equipment		395	
Postal Charges		7,347	
Travel		1,156	
Other Contracted Services		5,635	
Office Supplies		4,401	
Other Charges		712	
Administration Equipment		105	
Total Director of Schools			366,841

Office of the Principal

Principals	\$	1,114,634	
Career Ladder Program		8,000	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Assistant Principals	\$	491,459	
Secretary(ies)		653,748	
Other Salaries and Wages		60,911	
Social Security		137,163	
Pensions		218,865	
Life Insurance		848	
Medical Insurance		420,079	
Dental Insurance		4,789	
Unemployment Compensation		500	
Employer Medicare		32,197	
Communication		11,027	
Other Contracted Services		47,829	
Other Supplies and Materials		2,896	
Other Charges		8,556	
Total Office of the Principal			\$ 3,213,501

Fiscal Services

Supervisor/Director	\$	59,313	
Clerical Personnel		146,710	
Social Security		12,576	
Pensions		21,488	
Life Insurance		72	
Medical Insurance		29,989	
Dental Insurance		750	
Unemployment Compensation		140	
Employer Medicare		2,941	
Dues and Memberships		25	
Travel		1,380	
Other Contracted Services		21,929	
Data Processing Supplies		2,817	
Office Supplies		896	
Other Supplies and Materials		1,435	
Administration Equipment		4,902	
Total Fiscal Services			307,363

Operation of Plant

Custodial Personnel	\$	883,338	
Other Salaries and Wages		119,353	
Social Security		59,307	
Pensions		103,091	
Life Insurance		585	
Medical Insurance		266,254	
Dental Insurance		2,193	
Unemployment Compensation		500	
Employer Medicare		13,891	
Maintenance and Repair Services - Equipment		4,855	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Travel	\$	4,084	
Other Contracted Services		236,896	
Custodial Supplies		132,536	
Electricity		1,099,711	
Natural Gas		44,869	
Water and Sewer		157,795	
Other Supplies and Materials		29,520	
Other Charges		649	
Plant Operation Equipment		25,807	
Total Operation of Plant			\$ 3,185,234

Maintenance of Plant

Supervisor/Director	\$	46,178	
Clerical Personnel		28,413	
Maintenance Personnel		247,056	
Social Security		19,136	
Pensions		33,413	
Life Insurance		151	
Medical Insurance		74,216	
Dental Insurance		600	
Unemployment Compensation		308	
Employer Medicare		4,494	
Laundry Service		4,932	
Maintenance and Repair Services - Buildings		188,701	
Maintenance and Repair Services - Equipment		48,505	
Other Contracted Services		33,858	
Equipment and Machinery Parts		18,592	
Other Supplies and Materials		22,869	
Other Charges		10,922	
Maintenance Equipment		489	
Total Maintenance of Plant			782,833

Transportation

Mechanic(s)	\$	165,383	
Bus Drivers		910,830	
Other Salaries and Wages		182,634	
Social Security		75,820	
Pensions		130,052	
Life Insurance		1,184	
Medical Insurance		398,851	
Dental Insurance		6,523	
Unemployment Compensation		1,000	
Employer Medicare		17,736	
Laundry Service		5,325	
Maintenance and Repair Services - Vehicles		4,177	
Medical and Dental Services		14,288	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Travel	\$	2,251	
Other Contracted Services		374	
Diesel Fuel		204,696	
Garage Supplies		2,543	
Gasoline		31,187	
Lubricants		15,349	
Tires and Tubes		44,838	
Vehicle Parts		162,537	
Other Supplies and Materials		7,881	
Other Charges		24,189	
Transportation Equipment		10,000	
Total Transportation			\$ 2,419,648

Central and Other

Other Salaries and Wages	\$	40,942	
Social Security		2,291	
Pensions		4,270	
Life Insurance		26	
Medical Insurance		12,013	
Dental Insurance		150	
Unemployment Compensation		56	
Employer Medicare		536	
Travel		918	
Total Central and Other			61,202

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	17,999	
Teachers		28,910	
Clerical Personnel		9,172	
Educational Assistants		12,481	
Part-time Personnel		1,360	
Other Salaries and Wages		156,097	
Social Security		11,771	
Pensions		2,940	
Medical Insurance		2,704	
Unemployment Compensation		340	
Employer Medicare		3,257	
Travel		900	
Food Supplies		10,211	
Instructional Supplies and Materials		144	
Other Supplies and Materials		2,926	
In Service/Staff Development		1,568	
Other Charges		5,737	
Other Equipment		3,814	
Total Community Services			272,331

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education

Supervisor/Director	\$	33,488	
Teachers		637,375	
Clerical Personnel		28,829	
Educational Assistants		81,282	
Certified Substitute Teachers		4,473	
Non-certified Substitute Teachers		3,460	
Social Security		46,568	
Pensions		71,882	
Life Insurance		325	
Medical Insurance		143,786	
Dental Insurance		1,576	
Unemployment Compensation		672	
Employer Medicare		10,907	
Communication		238	
Contracts with Other Public Agencies		353,706	
Travel		1,021	
Food Supplies		9,100	
Instructional Supplies and Materials		80,766	
Other Supplies and Materials		4,962	
In Service/Staff Development		4,419	
Other Charges		71,500	
Regular Instruction Equipment		174,747	
Total Early Childhood Education	\$		1,765,082

Capital Outlay

Regular Capital Outlay

Architects	\$	3,555	
Building Improvements		1,009,526	
Total Regular Capital Outlay			1,013,081

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	197,745	
Total Education			197,745

Total General Purpose School Fund \$ 48,307,752

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	946,543	
Educational Assistants		196,847	
Certified Substitute Teachers		2,447	
Non-certified Substitute Teachers		11,728	
Social Security		63,079	
Pensions		95,469	

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Life Insurance	\$	424	
Medical Insurance		192,698	
Dental Insurance		1,500	
Unemployment Compensation		1,156	
Employer Medicare		16,121	
Other Contracted Services		75,769	
Instructional Supplies and Materials		126,903	
Regular Instruction Equipment		156,333	
Total Regular Instruction Program			\$ 1,887,017

Alternative Instruction Program

Teachers	\$	33,473	
Social Security		2,076	
Pensions		3,027	
Life Insurance		11	
Medical Insurance		4,670	
Dental Insurance		105	
Unemployment Compensation		24	
Employer Medicare		486	
Total Alternative Instruction Program			43,872

Special Education Program

Teachers	\$	266,091	
Educational Assistants		463,141	
Speech Pathologist		109,842	
Certified Substitute Teachers		4,695	
Non-certified Substitute Teachers		2,502	
Social Security		49,161	
Pensions		69,253	
Life Insurance		476	
Medical Insurance		191,155	
Dental Insurance		2,385	
Unemployment Compensation		1,819	
Employer Medicare		11,565	
Maintenance and Repair Services - Equipment		13,248	
Other Contracted Services		20,757	
Instructional Supplies and Materials		84,543	
Other Supplies and Materials		4,195	
Special Education Equipment		17,118	
Total Special Education Program			1,311,946

Vocational Education Program

Contracts with Other School Systems	\$	94,297	
Instructional Supplies and Materials		4,523	
Vocational Instruction Equipment		11,769	
Total Vocational Education Program			110,589

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services

Other Student Support

Guidance Personnel	\$	11,830	
Other Salaries and Wages		62,147	
Social Security		4,574	
Pensions		6,727	
Life Insurance		26	
Medical Insurance		12,527	
Dental Insurance		38	
Unemployment Compensation		77	
Employer Medicare		1,070	
Communication		10,908	
Travel		2,196	
Other Supplies and Materials		22,620	
In Service/Staff Development		1,746	
Other Charges		1,890	
Total Other Student Support	\$		138,376

Regular Instruction Program

Supervisor/Director	\$	33,488	
Secretary(ies)		27,045	
Other Salaries and Wages		180,518	
Social Security		14,777	
Pensions		22,167	
Life Insurance		34	
Medical Insurance		18,255	
Dental Insurance		338	
Unemployment Compensation		77	
Employer Medicare		3,456	
Travel		120	
Other Supplies and Materials		58,645	
In Service/Staff Development		138,033	
Other Charges		1,640	
Total Regular Instruction Program			498,593

Special Education Program

Secretary(ies)	\$	31,974	
Other Salaries and Wages		172,731	
Social Security		11,895	
Pensions		17,842	
Life Insurance		76	
Medical Insurance		38,415	
Dental Insurance		187	
Unemployment Compensation		212	
Employer Medicare		2,782	
Travel		7,787	
Other Contracted Services		35,640	
Other Supplies and Materials		15,666	
In Service/Staff Development		17,716	
Total Special Education Program			352,923

Total School Federal Projects Fund \$ 4,343,316

(Continued)

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department (Cont.)

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	29,903	
Accountants/Bookkeepers		426,961	
Clerical Personnel		34,965	
Cafeteria Personnel		719,517	
Part-time Personnel		48,058	
Other Salaries and Wages		3,320	
Social Security		73,480	
Pensions		125,497	
Life Insurance		1,090	
Medical Insurance		428,685	
Dental Insurance		8,353	
Unemployment Compensation		3,500	
Employer Medicare		17,185	
Communication		3,285	
Maintenance and Repair Services - Equipment		22,277	
Travel		7,998	
Other Contracted Services		82,012	
Food Supplies		1,249,203	
Office Supplies		6,759	
Uniforms		8,000	
USDA - Commodities		205,741	
Other Supplies and Materials		130,876	
Trustee's Commission		1	
Other Charges		47,095	
Food Service Equipment		26,482	
Total Food Service			\$ 3,710,243

Total Central Cafeteria Fund \$ 3,710,243

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Transportation Equipment	\$	565,396	
Total Education Capital Projects			\$ 565,396

Total Education Capital Projects Fund 565,396

Total Governmental Funds - Greene County School Department \$ 56,926,707

Exhibit K-9

Greene County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes
in Cash Balances - City Agency Funds
For the Year Ended June 30, 2016

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 3,029,338	\$ 3,029,338
Trustee's Collections - Prior Years	0	103,092	103,092
Trustee's Collections - Bankruptcy	0	322	322
Circuit/Clerk and Master Collections - Prior Years	0	41,332	41,332
Interest and Penalty	0	32,438	32,438
Pickup Taxes	0	10,159	10,159
Payments in-Lieu-of Taxes - Local Utilities	0	103,306	103,306
Payments in-Lieu-of Taxes - Other	0	5,113	5,113
Local Option Sales Tax	7,997,164	2,904,662	10,901,826
Bank Excise Tax	0	5,481	5,481
Interstate Telecommunications Tax	0	1,906	1,906
Other Statutory Local Taxes	0	94	94
Marriage Licenses	0	995	995
Total Cash Receipts	\$ 7,997,164	\$ 6,238,238	\$ 14,235,402
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 7,917,193	\$ 6,144,105	\$ 14,061,298
Trustee's Commission	79,971	94,133	174,104
Total Cash Disbursements	\$ 7,997,164	\$ 6,238,238	\$ 14,235,402
<u>Excess of Cash Receipts Over (Under)</u>			
Cash Disbursements	\$ 0	\$ 0	\$ 0
Cash Balance, July 1, 2015	0	0	0
Cash Balance, June 30, 2016	\$ 0	\$ 0	\$ 0

SINGLE AUDIT SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

**Independent Auditor's Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, and have issued our report thereon dated January 31, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Greene County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greene County's internal control. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

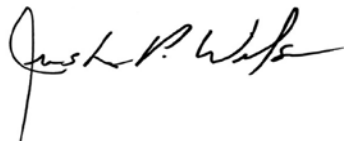
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greene County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 31, 2017

JPW/yu



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

Greene County Mayor and
Board of County Commissioners
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Greene County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Greene County's major federal programs for the year ended June 30, 2016. Greene County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Greene County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether

noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greene County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Greene County's compliance.

Opinion on Each Major Federal Program

In our opinion, Greene County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Greene County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Greene County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

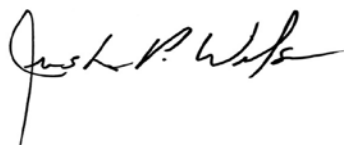
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated January 31, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 31, 2017

JPW/yu

Greene County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1) (2)
For the Year-Ended June 30, 2016

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Schools and Roads - Grants to States	10.665	N/A	\$ 45,296
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	687,702
National School Lunch Program	10.555	N/A	2,002,124 (4)
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	20,000
Passed-through State Department of Agriculture:			
Child Nutrition Cluster:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	205,741 (4)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children			
	10.557	GG-16-46453-00	62,895
Total U.S. Department of Agriculture			<u>\$ 3,023,758</u>
U.S. Department of Defense:			
Passed-through State Department of General Services:			
Section 1033 Excess Property Program	12.U01	(3)	\$ 813,980
Total U.S. Department of Defense			<u>\$ 813,980</u>
U.S. Department of Interior:			
Direct Program:			
Payments in Lieu-of-Taxes	15.226	N/A	\$ 6,600
Passed-through Tennessee Wildlife Resources Agency:			
Enhanced Hunter Education and Safety Program	15.626	32801-00609	199,906
Total U.S. Department of Interior			<u>\$ 206,506</u>
U.S. Department of Justice:			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(3)	\$ 12,453
Total U.S. Department of Justice			<u>\$ 12,453</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	N/A	\$ 2,089,626
Special Education Cluster:			
Special Education-Grants to States	84.027	N/A	1,745,866
Special Education - Preschool Grants	84.173	N/A	29,230
Career and Technical Education-Basic Grants to States	84.048	N/A	117,329
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Z-16-70622-00	41,581
Rural Education	84.358	N/A	119,498
English Language Acquisition Grants	84.365	N/A	5,940
Improving Teacher Quality State Grants	84.367	N/A	305,844
Total U.S. Department of Education			<u>\$ 4,454,914</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Family Planning Services	93.217	GG-16-46453-00	\$ 11,336
Medical Assistance Program	93.778	GG-16-46453-00	116,589
HIV Prevention Activities - Health Department Based	93.940	GG-16-46453-00	2,888
Maternal and Child Health Services Block Grant to the States	93.994	GG-16-46453-00	19,159
Total U.S. Department of Health and Human Services			<u>\$ 149,972</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(3)	\$ 91,245
Total U.S. Department of Homeland Security			<u>\$ 91,245</u>
Total Expenditures of Federal Awards			<u>\$ 8,752,828</u>

(Continued)

Greene County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Contract Number	Expenditures
State Grants			
Litter Program - State Department of Transportation	N/A	(3)	\$ 57,800
Waste Tire Grant - State Department of Environment and Conservation	N/A	(3)	51,164
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	13,500
Early Childhood Education - State Department of Education	N/A	(3)	1,686,031
Connect TN - State Department of Education	N/A	(3)	18,472
ACT Explore - State Department of Education	N/A	(3)	12,688
Driver's Education - State Department of Education	N/A	(3)	39,917
Art Student Ticket Subsidy - Tennessee Arts Commission through State Department of Education	N/A	(3)	8,723
Coordinated School Health - State Department of Education	N/A	(3)	99,448
Family Resource Center - State Department of Education	N/A	(3)	29,596
Safe Schools Act of 1998 - State Department of Education	N/A	(3)	36,710
Health Department Program - State Department of Health	N/A	GG-16-46453-00	220,381
Lottery for Education After School Program - State Department of Education	N/A	(3)	<u>73,856</u>
Total State Grants			<u>\$ 2,348,286</u>

CFDA = Catalog of Federal Domestic Assistance
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Greene County elected not to use the 10% de minimus cost rate permitted in the Uniform Guidance.
- (3) Information not available.
- (4) Total for CFDA No. 10.555 is \$2,207,865.

Greene County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2016

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Greene County, Tennessee, for the year ended June 30, 2016.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
2015	232	2015-001	Actual Revenues of the Central Cafeteria Fund Were More Than \$1,908,142 Below Budget Estimates for a Three-year Period	N/A	Corrected

Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

GREENE COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Greene County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs: **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
 - * CFDA Number 12.U01 Section 1033 Excess Property Program
 - * CFDA Numbers 10.553 and 10.555 Nutrition Cluster: School Breakfast Program and National School Lunch Program
8. Dollar threshold used to distinguish between Type A and Type B Programs: **\$750,000**
9. Auditee qualified as low-risk auditee? **NO**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There were no findings relating to the financial statements of Greene County, Tennessee, as a result of our examination for the year ended June 30, 2016.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2016.

Greene County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2016

The audit of Greene County did not report any findings and recommendations. Therefore, no management responses are required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Greene County.

GREENE COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

Greene County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Greene County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.