

# **ANNUAL FINANCIAL REPORT**

## **GREENE COUNTY, TENNESSEE**

**FOR THE YEAR ENDED JUNE 30, 2017**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2017**

***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](http://www.comptroller.tn.gov)

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## GREENE COUNTY, TENNESSEE

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## ***Summary of Audit Findings***

Annual Financial Report  
Greene County, Tennessee  
For the Year Ended June 30, 2017

### ***Scope***

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2017.

### ***Results***

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

Our audit resulted in two findings and recommendations, which we have reviewed with Greene County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

### ***Findings***

The following are summaries of the audit findings:

#### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ Greene County did not obtain a current actuarial valuation report for other postemployment benefits.

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#### **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ The purchasing and payroll software used by the central office did not have adequate application controls.

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## INTRODUCTORY SECTION

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## Greene County Officials

### June 30, 2017

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#### **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  
Danny Lowery, Director of Accounts and Budgets  
Diane Swatzell, Purchasing Agent

#### **Board of County Commissioners**

David Crum, County Mayor, Chairman  
Josh Arrowood  
Paul Burkey  
Pamela Carpenter  
George Clemmer  
Jason Cobble  
Sharron Collins  
Eddie Jennings  
Josh Kesterson  
Wade McAmis  
Gerald Miller

Zak Neas  
Lyle Parton  
Butch Patterson  
Brad Peters  
Robin Quillen  
James Randolph  
Tim Shelton  
Dale Tucker  
Frank Waddell  
John Waddle, Jr.  
Charles White

#### **Board of Education**

Rick Tipton, Chairman  
Kathy Austin  
Nathan Brown  
Tom Cobble

Michelle Holt  
Clark Justis  
Brian Wilhoit

#### **Audit Committee**

J. Thomas Love, Chairman  
Beth Anne Collins  
William Moss



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## FINANCIAL SECTION

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

## 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, 2017, 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, 2017, 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.

### ***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 benefit plans on pages 96-103 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, 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), miscellaneous schedules, and schedule of expenditures of federal awards 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 the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), miscellaneous schedules, and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

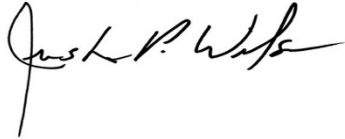
The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greene County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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 fluid and cursive, with a long, sweeping underline that extends below the name.

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

December 22, 2017

JPW/sb

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## **BASIC FINANCIAL STATEMENTS**

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## Exhibit A

Greene County, Tennessee  
Statement of Net Position  
June 30, 2017

	Primary Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 576,408	\$ 1,721,878
Equity in Pooled Cash and Investments	19,434,742	8,182,742
Accounts Receivable	2,216,887	17,868
Allowance for Uncollectibles	(125,577)	0
Due from Other Governments	1,712,725	1,828,371
Due from Primary Government	0	7,785
Due From Component Units	24,247	0
Property Taxes Receivable	14,221,173	7,280,115
Allowance for Uncollectible Property Taxes	(416,892)	(216,065)
Prepaid Items	158,092	0
Unamortized Discount on Debt	28,182	0
Net Pension Asset - Agent Plan	18,621	10,231
Net Pension Asset - Teacher Retirement Plan	0	44,362
Capital Assets:		
Assets Not Depreciated:		
Land	500,320	961,166
Construction in Progress	1,042,904	957,904
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	7,104,257	26,195,571
Other Capital Assets	3,415,816	4,130,190
Infrastructure	19,341,406	0
Total Assets	<u>\$ 69,253,311</u>	<u>\$ 51,122,118</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 232,600	\$ 0
Pension Changes in Experience	0	183,727
Pension Changes in Investment Earnings	1,422,682	5,549,321
Pension Other Deferrals	0	273,893
Pension Contributions After Measurement Date	1,064,688	2,747,657
Total Deferred Outflows of Resources	<u>\$ 2,719,970</u>	<u>\$ 8,754,598</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 476,761	\$ 27,571
Accrued Payroll	600,191	0
Payroll Deductions Payable	324,232	0
Contracts Payable	160,935	28,450
Retainage Payable	15,018	0
Claims and Judgments Payable	1,040,323	0

(Continued)

## Exhibit A

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

	Primary Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 64,304	\$ 0
Due to Primary Government	0	24,247
Due to Component Units	7,785	0
Due to State of Tennessee	2,716	0
Due to Cities	211,541	0
Other Current Liabilities	5,000	1,695,596
Noncurrent Liabilities:		
Due Within One Year	3,710,744	332,124
Due in More Than One Year	25,015,962	11,897,876
Total Liabilities	<u>\$ 31,635,512</u>	<u>\$ 14,005,864</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 13,452,992	\$ 6,884,219
Pension Changes in Experience	863,361	5,641,309
Total Deferred Inflows of Resources	<u>\$ 14,316,353</u>	<u>\$ 12,525,528</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 18,701,899	\$ 32,244,831
Restricted for:		
General Government	2,582	0
Finance	50,559	0
Administration of Justice	50,403	0
Public Safety	247,693	0
Public Health and Welfare	500,097	0
Highways	4,103,768	0
Debt Service	862,481	0
Education	0	638,514
Capital Projects	341,839	550,575
Pensions	18,621	54,593
Unrestricted	1,141,474	(143,189)
Total Net Position	<u>\$ 26,021,416</u>	<u>\$ 33,345,324</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, 2017

					Net (Expense) Revenue and Changes in Net Position	
					Primary Government	Component Unit
					Total Governmental Activities	Greene County School Department
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Primary Government:						
Governmental Activities:						
General Government	\$ 2,889,752	\$ 582,933	\$ 65,894	\$ 0	\$ (2,240,925)	\$ 0
Finance	1,730,222	1,804,333	0	0	74,111	0
Administration of Justice	1,935,225	1,596,059	4,582	0	(334,584)	0
Public Safety	12,154,858	2,001,985	347,988	530,587	(9,274,298)	0
Public Health and Welfare	6,878,059	5,074,696	615,422	195,387	(992,554)	0
Social, Cultural, and Recreational Services	358,829	0	0	533,232	174,403	0
Agriculture and Natural Resources	188,836	0	0	0	(188,836)	0
Highways	6,202,045	367,426	2,465,400	0	(3,369,219)	0
Education	1,816,883	0	0	0	(1,816,883)	0
Interest on Long-term Debt	558,594	0	0	0	(558,594)	0
Total Primary Government	<u>\$ 34,713,303</u>	<u>\$ 11,427,432</u>	<u>\$ 3,499,286</u>	<u>\$ 1,259,206</u>	<u>\$ (18,527,379)</u>	<u>\$ 0</u>
Component Unit:						
Greene County School Department	<u>\$ 56,956,518</u>	<u>\$ 1,429,454</u>	<u>\$ 8,500,481</u>	<u>\$ 1,521,432</u>	<u>\$ 0</u>	<u>\$ (45,505,151)</u>
Total Component Unit	<u>\$ 56,956,518</u>	<u>\$ 1,429,454</u>	<u>\$ 8,500,481</u>	<u>\$ 1,521,432</u>	<u>\$ 0</u>	<u>\$ (45,505,151)</u>

(Continued)

Exhibit B

Greene County, Tennessee  
Statement of Activities (Cont.)

				Net (Expense) Revenue and Changes in Net Position	
				Primary	Component
				Government	Unit
				Total	Greene
				Governmental	County
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	School Department
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 11,049,163 \$ 6,956,139
Property Taxes Levied for Debt Service					2,544,246 0
Local Option Sales Taxes					1,748,823 5,799,351
Franchise Taxes					417,415 0
Mixed Drink Tax					1,635 2,013
Interstate Telecommunications Tax					4,023 4,292
Other Local Taxes					5,460 155
Wheel Tax					3,691,671 0
Litigation Taxes					764,200 0
Business Tax					649,179 0
Hotel/Motel Tax					469,315 0
Mineral Severance Tax					95,643 0
Wholesale Beer Tax					192,748 0
Grants and Contributions Not Restricted to Specific Programs					1,575,063 35,969,180
Unrestricted Investment Income					84,911 54,189
Miscellaneous					33,810 84,433
Gain on Disposal of Capital Assets					36,848 0
Total General Revenues					\$ 23,364,153 \$ 48,869,752
Change in Net Position					
Net Position, July 1, 2016					\$ 4,836,774 \$ 3,364,601
Net Position, June 30, 2017					
					\$ 26,021,416 \$ 33,345,324

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, 2017

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 379,761	\$ 21,181	\$ 99,163	\$ 56,196	\$ 2,533	\$ 558,834
Equity in Pooled Cash and Investments	6,584,884	1,169,749	3,198,770	4,011,160	1,930,472	16,895,035
Accounts Receivable	2,075,302	21,882	16,991	4,743	68,277	2,187,195
Allowance for Uncollectibles	(125,577)	0	0	0	0	(125,577)
Due from Other Governments	872,280	0	0	422,592	417,853	1,712,725
Due from Other Funds	47,038	0	0	56,773	26,068	129,879
Due from Component Units	24,247	0	0	0	0	24,247
Property Taxes Receivable	8,094,252	2,095,390	641,629	85,466	3,304,436	14,221,173
Allowance for Uncollectible Property Taxes	(223,177)	(62,152)	(15,269)	(31,669)	(84,625)	(416,892)
Prepaid Items	4,096	0	26,328	0	127,668	158,092
Total Assets	\$ 17,733,106	\$ 3,246,050	\$ 3,967,612	\$ 4,605,261	\$ 5,792,682	\$ 35,344,711
<u>LIABILITIES</u>						
Accounts Payable	\$ 332,143	\$ 8,691	\$ 0	\$ 56,260	\$ 79,665	\$ 476,759
Accrued Payroll	501,683	23,820	0	74,688	0	600,191
Payroll Deductions Payable	292,640	5,427	0	26,165	0	324,232
Contracts Payable	0	0	0	0	160,935	160,935
Retainage Payable	0	0	0	0	15,018	15,018
Claims and Judgments Payable	0	0	855,049	0	0	855,049
Due to Other Funds	26,068	87	2,595	0	101,129	129,879
Due to Component Units	0	0	7,785	0	0	7,785
Due to State of Tennessee	1,556	442	0	718	0	2,716
Due to Cities	143,564	67,977	0	0	0	211,541
Other Funds Due State	5,000	0	0	0	0	5,000
Total Liabilities	\$ 1,302,654	\$ 106,444	\$ 865,429	\$ 157,831	\$ 356,747	\$ 2,789,105

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 7,696,455	\$ 1,980,276	\$ 616,808	\$ 0	\$ 3,159,453	\$ 13,452,992
Deferred Delinquent Property Taxes	162,286	49,221	8,877	49,997	54,937	325,318
Other Deferred/Unavailable Revenue	2,057,411	0	0	201,777	57,580	2,316,768
Total Deferred Inflows of Resources	\$ 9,916,152	\$ 2,029,497	\$ 625,685	\$ 251,774	\$ 3,271,970	\$ 16,095,078
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 4,096	\$ 0	\$ 26,328	\$ 0	\$ 127,668	\$ 158,092
Restricted:						
Restricted for General Government	2,582	0	0	0	0	2,582
Restricted for Finance	50,559	0	0	0	0	50,559
Restricted for Administration of Justice	50,403	0	0	0	0	50,403
Restricted for Public Safety	32,211	0	0	0	215,482	247,693
Restricted for Public Health and Welfare	45,980	454,117	0	0	0	500,097
Restricted for Highways/Public Works	0	0	0	3,994,627	0	3,994,627
Restricted for Debt Service	0	0	0	0	887,515	887,515
Restricted for Capital Projects	51,120	0	0	0	290,719	341,839
Committed:						
Committed for General Government	0	0	2,450,170	0	0	2,450,170
Committed for Public Health and Welfare	8,548	655,992	0	0	0	664,540
Committed for Highways/Public Works	0	0	0	201,029	0	201,029
Committed for Debt Service	0	0	0	0	642,581	642,581
Assigned:						
Assigned for General Government	958,371	0	0	0	0	958,371
Assigned for Finance	14,210	0	0	0	0	14,210

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>FUND BALANCES (CONT.)</u>						
Assigned (Cont.):						
Assigned for Administration of Justice	\$ 1,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,400
Assigned for Public Safety	156,166	0	0	0	0	156,166
Assigned for Public Health and Welfare	354,673	0	0	0	0	354,673
Unassigned	4,783,981	0	0	0	0	4,783,981
Total Fund Balances	<u>\$ 6,514,300</u>	<u>\$ 1,110,109</u>	<u>\$ 2,476,498</u>	<u>\$ 4,195,656</u>	<u>\$ 2,163,965</u>	<u>\$ 16,460,528</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,733,106</u>	<u>\$ 3,246,050</u>	<u>\$ 3,967,612</u>	<u>\$ 4,605,261</u>	<u>\$ 5,792,682</u>	<u>\$ 35,344,711</u>

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

Exhibit C-2

Greene County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
June 30, 2017

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)		\$ 16,460,528
(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	1,042,904	
Add: infrastructure net of accumulated depreciation	19,341,406	
Add: buildings and improvements net of accumulated depreciation	7,104,257	
Add: other capital assets net of accumulated depreciation	<u>3,415,816</u>	31,404,703
(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.		2,401,697
(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	\$ (809,679)	
Less: bonds payable	(24,815,000)	
Add: deferred amount on refunding	232,600	
Add: unamortized discount on debt	28,182	
Less: compensated absences payable	(919,770)	
Less: other postemployment benefits liability	(855,100)	
Less: accrued interest on bonds and notes	(64,304)	
Less: other deferred revenue - premium on debt	<u>(1,327,157)</u>	(28,530,228)
(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	\$ 2,487,370	
Less: deferred inflows of resources related to pensions	<u>(863,361)</u>	1,624,009
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds		18,621
(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, 2017		<u>2,642,086</u>
Net position of governmental activities (Exhibit A)		<u>\$ 26,021,416</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, 2017

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$ 11,319,589	\$ 1,944,853	\$ 365,230	\$ 2,823,307	\$ 4,876,933	\$ 21,329,912
Licenses and Permits	600,676	0	0	550	0	601,226
Fines, Forfeitures, and Penalties	629,981	0	0	0	69,116	699,097
Charges for Current Services	4,522,393	204,768	0	0	2,480	4,729,641
Other Local Revenues	748,412	168,995	10,745	34,144	63,993	1,026,289
Fees Received From County Officials	3,115,695	0	0	0	0	3,115,695
State of Tennessee	1,893,980	49,381	1,099,095	2,470,332	7,448	5,520,236
Federal Government	172,612	0	0	2,595	774,176	949,383
Other Governments and Citizens Groups	274,234	0	0	344,470	127,428	746,132
Total Revenues	\$ 23,277,572	\$ 2,367,997	\$ 1,475,070	\$ 5,675,398	\$ 5,921,574	\$ 38,717,611
<u>Expenditures</u>						
Current:						
General Government	\$ 1,332,620	\$ 0	\$ 1,712,151	\$ 0	\$ 2,480	\$ 3,047,251
Finance	1,783,173	0	0	0	0	1,783,173
Administration of Justice	1,994,810	0	0	0	0	1,994,810
Public Safety	11,368,188	0	0	0	119,840	11,488,028
Public Health and Welfare	4,811,502	1,886,502	0	0	0	6,698,004
Social, Cultural, and Recreational Services	86,000	0	0	0	0	86,000
Agriculture and Natural Resources	194,701	0	0	0	0	194,701
Other Operations	808,039	0	0	0	0	808,039
Highways	0	0	0	5,030,114	0	5,030,114
Debt Service:						
Principal on Debt	0	0	0	0	3,190,754	3,190,754
Interest on Debt	0	0	0	0	863,897	863,897
Other Debt Service	0	0	0	0	72,716	72,716

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,127,506	\$ 1,127,506
Capital Projects - Donated	0	0	0	0	1,331,523	1,331,523
Total Expenditures	<u>\$ 22,379,033</u>	<u>\$ 1,886,502</u>	<u>\$ 1,712,151</u>	<u>\$ 5,030,114</u>	<u>\$ 6,708,716</u>	<u>\$ 37,716,516</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 898,539	\$ 481,495	\$ (237,081)	\$ 645,284	\$ (787,142)	\$ 1,001,095
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 809,679	\$ 809,679
Insurance Recovery	23,440	0	15,211	6,879	0	45,530
Transfers In	3,540	300,000	0	0	565,088	868,628
Transfers Out	(328,000)	0	(3,540)	0	(537,088)	(868,628)
Total Other Financing Sources (Uses)	<u>\$ (301,020)</u>	<u>\$ 300,000</u>	<u>\$ 11,671</u>	<u>\$ 6,879</u>	<u>\$ 837,679</u>	<u>\$ 855,209</u>
Net Change in Fund Balances	\$ 597,519	\$ 781,495	\$ (225,410)	\$ 652,163	\$ 50,537	\$ 1,856,304
Fund Balance, July 1, 2016	<u>5,916,781</u>	<u>328,614</u>	<u>2,701,908</u>	<u>3,543,493</u>	<u>2,113,428</u>	<u>14,604,224</u>
Fund Balance, June 30, 2017	<u>\$ 6,514,300</u>	<u>\$ 1,110,109</u>	<u>\$ 2,476,498</u>	<u>\$ 4,195,656</u>	<u>\$ 2,163,965</u>	<u>\$ 16,460,528</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, 2017

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)		\$	1,856,304
(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	\$	1,595,805	
Less: current-year depreciation expense		(2,803,902)	(1,208,097)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.			
Add: assets donated and capitalized	\$	176,620	
Less: book value of assets disposed		(48,307)	128,313
(3) 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, 2017	\$	2,642,086	
Less: deferred delinquent property taxes and other deferred June 30, 2016		(2,291,928)	350,158
(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:			
Less: notes issued	\$	(809,679)	
Add: change in unamortized premium on debt issuances		308,718	
Less: change in unamortized discount on debt		(4,478)	
Add: principal payments on bonds		2,750,000	
Add: principal payments on notes		440,754	
Less: change in deferred amount on refunding debt		(71,428)	2,613,887
(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.			
Change in accrued interest payable	\$	(3,416)	
Change in compensated absences payable		(2,501)	
Change in other postemployment benefits liability		(41,600)	
Change in net pension asset - agent plan		(336,507)	
Change in deferred outflows related to pensions		1,227,393	
Change in deferred inflows related to pensions		(90,355)	753,014

(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.

\$ 343,195

Change in net position of governmental activities (Exhibit B)

\$ 4,836,774

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, 2017

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 11,319,589	\$ 0	\$ 0	\$ 11,319,589	\$ 11,117,467	\$ 11,117,467	\$ 202,122
Licenses and Permits	600,676	0	0	600,676	568,900	568,900	31,776
Fines, Forfeitures, and Penalties	629,981	0	0	629,981	680,200	683,604	(53,623)
Charges for Current Services	4,522,393	0	0	4,522,393	4,317,400	4,317,400	204,993
Other Local Revenues	748,412	0	0	748,412	564,800	614,261	134,151
Fees Received From County Officials	3,115,695	0	0	3,115,695	2,742,600	2,742,600	373,095
State of Tennessee	1,893,980	0	0	1,893,980	2,208,700	2,210,024	(316,044)
Federal Government	172,612	0	0	172,612	92,000	92,000	80,612
Other Governments and Citizens Groups	274,234	0	0	274,234	166,500	170,315	103,919
Total Revenues	\$ 23,277,572	\$ 0	\$ 0	\$ 23,277,572	\$ 22,458,567	\$ 22,516,571	\$ 761,001
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 27,202	\$ (350)	\$ 300	\$ 27,152	\$ 32,854	\$ 32,854	\$ 5,702
County Mayor/Executive	173,202	0	0	173,202	179,903	179,903	6,701
County Attorney	140,742	(49)	0	140,693	151,041	151,041	10,348
Election Commission	365,669	(24,885)	660	341,444	390,824	390,824	49,380
Register of Deeds	339,315	(4,040)	1,908	337,183	350,421	350,421	13,238
Codes Compliance	1,005	0	12,500	13,505	10,500	13,500	(5)
Geographical Information Systems	10,775	0	0	10,775	23,656	23,656	12,881
County Buildings	274,710	(10,782)	3,315	267,243	284,738	285,631	18,388
<u>Finance</u>							
Accounting and Budgeting	375,734	(791)	0	374,943	409,412	406,912	31,969
Purchasing	121,240	0	0	121,240	121,881	121,881	641
Property Assessor's Office	512,465	(14,809)	13,684	511,340	586,849	586,849	75,509
Reappraisal Program	4,382	(1,153)	0	3,229	10,105	10,105	6,876
County Trustee's Office	289,410	(211)	92	289,291	299,850	299,850	10,559
County Clerk's Office	479,942	(1,469)	434	478,907	488,132	488,132	9,225
<u>Administration of Justice</u>							
Circuit Court	777,245	0	0	777,245	809,044	823,244	45,999

(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 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice (Cont.)</u>							
General Sessions Court	\$ 320,760	\$ (75)	\$ 0	\$ 320,685	\$ 327,215	\$ 328,215	\$ 7,530
Drug Court	60,649	(75)	0	60,574	62,706	62,856	2,282
Chancery Court	386,665	(313)	0	386,352	382,478	408,557	22,205
Juvenile Court	194,659	(25)	1,400	196,034	227,507	227,507	31,473
District Attorney General	4,473	0	0	4,473	5,100	5,100	627
Other Administration of Justice	9,029	0	0	9,029	9,000	9,049	20
Courtroom Security	241,330	(3,619)	0	237,711	261,050	261,050	23,339
<u>Public Safety</u>							
Sheriff's Department	4,690,397	(35,168)	134,321	4,789,550	4,795,733	5,084,983	295,433
Special Patrols	283,609	(34,821)	307	249,095	234,367	249,680	585
Administration of the Sexual Offender Registry	5,504	0	0	5,504	8,300	8,300	2,796
Jail	5,338,240	(46,668)	18,826	5,310,398	5,440,983	5,474,754	164,356
Juvenile Services	107,681	0	0	107,681	130,000	130,000	22,319
Civil Defense	131,973	(1,814)	423	130,582	146,042	146,042	15,460
Rescue Squad	10,000	0	0	10,000	10,000	10,000	0
Disaster Relief	120,000	0	0	120,000	120,000	120,000	0
Other Emergency Management	7,968	(3,050)	0	4,918	13,500	13,500	8,582
Inspection and Regulation	240,440	(2,411)	453	238,482	252,446	252,446	13,964
County Coroner/Medical Examiner	190,187	(1,200)	0	188,987	199,348	200,673	11,686
Other Public Safety	242,189	(2,604)	1,836	241,421	306,210	306,210	64,789
<u>Public Health and Welfare</u>							
Local Health Center	540,774	(12,356)	50,975	579,393	549,077	643,633	64,240
Rabies and Animal Control	145,531	(1,349)	368	144,550	148,963	150,104	5,554
Ambulance/Emergency Medical Services	3,393,797	(75,243)	240,294	3,558,848	4,045,754	4,053,379	494,531
Alcohol and Drug Programs	12,437	0	0	12,437	12,500	12,500	63
Other Local Health Services	436,932	0	0	436,932	556,300	556,300	119,368
Appropriation to State	81,183	0	0	81,183	81,183	81,183	0
Waste Pickup	88,789	0	250	89,039	91,534	91,534	2,495
Other Public Health and Welfare	112,059	(3,832)	62,786	171,013	90,004	268,762	97,749

(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 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Social, Cultural, and Recreational Services</u>							
Libraries	\$ 86,000	\$ 0	\$ 0	\$ 86,000	\$ 86,000	\$ 86,000	\$ 0
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	108,206	(133)	0	108,073	132,100	132,100	24,027
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	84,995	0	0	84,995	85,788	85,788	793
<u>Other Operations</u>							
Tourism	99,581	0	0	99,581	99,500	99,500	(81)
Industrial Development	99,581	0	0	99,581	99,500	99,500	(81)
Airport	30,380	0	0	30,380	80,380	80,380	50,000
Veterans' Services	74,359	0	0	74,359	80,599	80,599	6,240
Other Charges	36,015	0	0	36,015	52,515	52,515	16,500
Contributions to Other Agencies	272,584	0	0	272,584	276,560	276,560	3,976
Miscellaneous	195,539	0	0	195,539	218,500	218,500	22,961
<u>Interest on Debt</u>							
General Government	0	0	0	0	3,540	3,540	3,540
Total Expenditures	\$ 22,379,033	\$ (283,295)	\$ 545,132	\$ 22,640,870	\$ 23,872,992	\$ 24,537,602	\$ 1,896,732
Excess (Deficiency) of Revenues Over Expenditures	\$ 898,539	\$ 283,295	\$ (545,132)	\$ 636,702	\$ (1,414,425)	\$ (2,021,031)	\$ 2,657,733
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 23,440	\$ 0	\$ 0	\$ 23,440	\$ 0	\$ 19,415	\$ 4,025
Transfers In	3,540	0	0	3,540	3,540	3,540	0
Transfers Out	(328,000)	0	0	(328,000)	(300,000)	(328,000)	0
Total Other Financing Sources	\$ (301,020)	\$ 0	\$ 0	\$ (301,020)	\$ (296,460)	\$ (305,045)	\$ 4,025

(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 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 597,519	\$ 283,295	\$ (545,132)	\$ 335,682	\$ (1,710,885)	\$ (2,326,076)	\$ 2,661,758
Fund Balance, July 1, 2016	5,916,781	(283,295)	0	5,633,486	5,480,354	5,480,354	153,132
Fund Balance, June 30, 2017	\$ 6,514,300	\$ 0	\$ (545,132)	\$ 5,969,168	\$ 3,769,469	\$ 3,154,278	\$ 2,814,890

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, 2017

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,944,853	\$ 0	\$ 0	\$ 1,944,853	\$ 1,907,576	\$ 1,907,576	\$ 37,277
Charges for Current Services	204,768	0	0	204,768	177,000	177,000	27,768
Other Local Revenues	168,995	0	0	168,995	115,960	115,960	53,035
State of Tennessee	49,381	0	0	49,381	45,000	45,000	4,381
Total Revenues	\$ 2,367,997	\$ 0	\$ 0	\$ 2,367,997	\$ 2,245,536	\$ 2,245,536	\$ 122,461
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,198,167	\$ (73,671)	\$ 29,311	\$ 1,153,807	\$ 1,292,103	\$ 1,317,799	\$ 163,992
Waste Pickup	393,285	0	0	393,285	479,641	479,641	86,356
Convenience Centers	240,114	(938)	736	239,912	264,914	264,914	25,002
Transfer Stations	54,936	(28,427)	3,097	29,606	66,470	66,470	36,864
Total Expenditures	\$ 1,886,502	\$ (103,036)	\$ 33,144	\$ 1,816,610	\$ 2,103,128	\$ 2,128,824	\$ 312,214
Excess (Deficiency) of Revenues Over Expenditures	\$ 481,495	\$ 103,036	\$ (33,144)	\$ 551,387	\$ 142,408	\$ 116,712	\$ 434,675
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 300,000	\$ 0	\$ 0	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Other Financing Sources	\$ 300,000	\$ 0	\$ 0	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Net Change in Fund Balance	\$ 781,495	\$ 103,036	\$ (33,144)	\$ 851,387	\$ 442,408	\$ 416,712	\$ 434,675
Fund Balance, July 1, 2016	328,614	(103,036)	0	225,578	201,986	201,986	23,592
Fund Balance, June 30, 2017	\$ 1,110,109	\$ 0	\$ (33,144)	\$ 1,076,965	\$ 644,394	\$ 618,698	\$ 458,267

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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 365,230	\$ 357,666	\$ 357,666	\$ 7,564
Other Local Revenues	10,745	8,500	8,500	2,245
State of Tennessee	1,099,095	1,134,500	1,134,500	(35,405)
Total Revenues	<u>\$ 1,475,070</u>	<u>\$ 1,500,666</u>	<u>\$ 1,500,666</u>	<u>\$ (25,596)</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,712,151	\$ 1,684,918	\$ 1,684,918	\$ (27,233)
Total Expenditures	<u>\$ 1,712,151</u>	<u>\$ 1,684,918</u>	<u>\$ 1,684,918</u>	<u>\$ (27,233)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (237,081)</u>	<u>\$ (184,252)</u>	<u>\$ (184,252)</u>	<u>\$ (52,829)</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 15,211	\$ 0	\$ 0	\$ 15,211
Transfers Out	(3,540)	(3,540)	(3,540)	0
Total Other Financing Sources	<u>\$ 11,671</u>	<u>\$ (3,540)</u>	<u>\$ (3,540)</u>	<u>\$ 15,211</u>
Net Change in Fund Balance	\$ (225,410)	\$ (187,792)	\$ (187,792)	\$ (37,618)
Fund Balance, July 1, 2016	<u>2,701,908</u>	<u>2,426,555</u>	<u>2,426,555</u>	<u>275,353</u>
Fund Balance, June 30, 2017	<u><u>\$ 2,476,498</u></u>	<u><u>\$ 2,238,763</u></u>	<u><u>\$ 2,238,763</u></u>	<u><u>\$ 237,735</u></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, 2017

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,823,307	\$ 0	\$ 0	\$ 2,823,307	\$ 2,737,275	\$ 2,783,075	\$ 40,232
Licenses and Permits	550	0	0	550	0	0	550
Other Local Revenues	34,144	0	0	34,144	6,200	6,200	27,944
State of Tennessee	2,470,332	0	0	2,470,332	3,460,000	3,460,000	(989,668)
Federal Government	2,595	0	0	2,595	13,500	13,500	(10,905)
Other Governments and Citizens Groups	344,470	0	0	344,470	0	0	344,470
Total Revenues	<u>\$ 5,675,398</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,675,398</u>	<u>\$ 6,216,975</u>	<u>\$ 6,262,775</u>	<u>\$ (587,377)</u>
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 246,191	\$ (14)	\$ 0	\$ 246,177	\$ 261,575	\$ 261,575	\$ 15,398
Highway and Bridge Maintenance	2,534,239	(77,815)	4,890	2,461,314	3,902,165	3,902,165	1,440,851
Operation and Maintenance of Equipment	759,526	(75,457)	18,383	702,452	1,063,563	1,063,563	361,111
Asphalt Plant Operations	1,128,931	(14,310)	176,688	1,291,309	1,846,469	1,921,469	630,160
Other Charges	103,623	(449)	68	103,242	120,502	120,502	17,260
Capital Outlay	257,604	(138,583)	1,000	120,021	185,000	185,000	64,979
Total Expenditures	<u>\$ 5,030,114</u>	<u>\$ (306,628)</u>	<u>\$ 201,029</u>	<u>\$ 4,924,515</u>	<u>\$ 7,379,274</u>	<u>\$ 7,454,274</u>	<u>\$ 2,529,759</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 645,284</u>	<u>\$ 306,628</u>	<u>\$ (201,029)</u>	<u>\$ 750,883</u>	<u>\$ (1,162,299)</u>	<u>\$ (1,191,499)</u>	<u>\$ 1,942,382</u>
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 6,879	\$ 0	\$ 0	\$ 6,879	\$ 0	\$ 0	\$ 6,879
Total Other Financing Sources	<u>\$ 6,879</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,879</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,879</u>
Net Change in Fund Balance	\$ 652,163	\$ 306,628	\$ (201,029)	\$ 757,762	\$ (1,162,299)	\$ (1,191,499)	\$ 1,949,261
Fund Balance, July 1, 2016	<u>3,543,493</u>	<u>(306,628)</u>	<u>0</u>	<u>3,236,865</u>	<u>3,144,412</u>	<u>3,144,412</u>	<u>92,453</u>
Fund Balance, June 30, 2017	<u><u>\$ 4,195,656</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (201,029)</u></u>	<u><u>\$ 3,994,627</u></u>	<u><u>\$ 1,982,113</u></u>	<u><u>\$ 1,952,913</u></u>	<u><u>\$ 2,041,714</u></u>

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, 2017

Governmental  
 Activities -  
 Internal  
Service Fund  
 Employee  
 Insurance -  
Health

ASSETS

## Current Assets:

Cash	\$ 17,574
Equity in Pooled Cash and Investments	2,539,707
Accounts Receivable	<u>29,692</u>
Total Assets	<u>\$ 2,586,973</u>

LIABILITIES

## Current Liabilities:

Accounts Payable	\$ 2
Claims and Judgments Payable	<u>185,274</u>
Total Liabilities	<u>\$ 185,276</u>

NET POSITION

Unrestricted	<u>\$ 2,401,697</u>
Total Net Position	<u><u>\$ 2,401,697</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, 2017

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,277,656
Total Operating Revenue	<u>\$ 5,277,656</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 584,613
Medical Insurance	58,887
Advertising	186
Communication	2,860
Contracts with Private Agencies	70,114
Medical and Dental Services	191,376
Rentals	537
Drugs and Medical Supplies	72,723
Other Supplies and Materials	2,337
Medical Claims	3,922,020
Other Charges	25,111
Data Processing Equipment	90
Health Equipment	3,637
Total Operating Expenses	<u>\$ 4,934,491</u>
Operating Income (Loss)	<u>\$ 343,165</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 30
Total Nonoperating Revenues (Expenses)	<u>\$ 30</u>
Change in Net Position	\$ 343,195
Net Position, July 1, 2016	<u>2,058,502</u>
Net Position, June 30, 2017	<u><u>\$ 2,401,697</u></u>

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

Exhibit D-3

Greene County, Tennessee  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2017

	Governmental Activities - Internal Service Fund Employee Insurance - Health
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,277,656
Excess Risk Insurance Recovery	296,621
Payments to Vendors	(368,969)
Payments to Fiscal Agents	(599,135)
Payments to Insurers	(58,887)
Payments for Claims	(4,244,229)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 303,057</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>\$ 30</u>
Net Cash Provided By (Used In) Investing Activities	<u>\$ 30</u>
Increase (Decrease) in Cash	\$ 303,087
Cash, July 1, 2016	<u>2,254,194</u>
Cash, June 30, 2017	<u><u>\$ 2,557,281</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided</u>	
<u>By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 343,165
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(29,692)
(Increase) Decrease in Due from Other Funds	23,065
Increase (Decrease) in Accounts Payable	2
Increase (Decrease) in Claims and Judgments Payable	(18,961)
Increase (Decrease) in Due to Other Funds	<u>(14,522)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 303,057</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 17,574
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>2,539,707</u>
Cash, June 30, 2017	<u><u>\$ 2,557,281</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, 2017

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,057,919
Equity in Pooled Cash and Investments	343,328
Accounts Receivable	10,121
Due from Other Governments	1,912,579
Property Taxes Receivable	3,366,441
Allowance for Uncollectible Property Taxes	<u>(99,912)</u>
Total Assets	<u><u>\$ 7,590,476</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 1,019
Due to Other Taxing Units	5,177,603
Due to Litigants, Heirs, and Others	2,285,094
Due to Joint Ventures	<u>126,760</u>
Total Liabilities	<u><u>\$ 7,590,476</u></u>

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

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**GREENE COUNTY, TENNESSEE**  
**Index of Notes to the Financial Statements**

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

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**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2017**

**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, 2017, the county remitted \$86,000 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 \$1,331,523 were contributed by the county to the School Department during the year ended June 30, 2017. This amount includes \$521,844 of internally financed capital outlay notes contributed from the Education Debt Service Fund.

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 taxes and state gasoline/fuel taxes are the foundational revenues of this fund.

Additionally, Greene County reports the following fund types:

**Debt Service Funds** – These funds are used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**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 1.54 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 \$1,040,323 are discussed in Note V.A., Risk Management. The \$1,695,596 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 (\$783,920), retirement account (\$851,881) and federal payroll taxes clearing account (\$57,312).

### 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 \$10,000 or more including like items (when feasible) 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 acquisition 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, 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.

As of June 30, 2017, Greene County had \$12,964,679 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 2017-18 budget totaling \$939,688 and amounts assigned for encumbrances (\$545,132). Assigned fund balance of \$1,652,501 in the discretely presented School Department's General Purpose School Fund consists of \$1,220,720 assigned for encumbrances, \$39,951 assigned for the Bridges for Success Program, \$12,582 assigned for special education, \$45,000 assigned for a roofing project, and \$334,248 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 I-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 I-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 fund (special revenue fund), which is not budgeted, and the certain capital projects funds which adopt 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, 2017, Greene County and the discretely presented Greene County School Department reported the following significant encumbrances:

Fund	Description	Amount
Primary Government:		
Major Fund:		
General	Ambulances	\$ 207,689
"	Capital Projects	188,200
Highway/Public Works	Asphalt	114,370
Non-major Governmental Fund:		
General Capital Projects	Building Improvements	152,175
School Department:		
Major Fund:		
General Purpose School	Capital Projects	776,441

**B. Expenditures Exceeded Appropriations**

Expenditures exceeded appropriations approved by the county legislative body in the Special Purpose Fund by \$27,233. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance in the Special Purpose Fund.

**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.

During the year, a depository failed in which the county trustee had invested funds through the Certificate of Deposit Account Registry Service (CDARs). Since CDARs guidelines require that the amount of county funds in each depository not exceed FDIC insurance coverage, the county did not suffer a loss of principal. The bank (First NBC Bank of New Orleans, LA) failed on April 28, 2017, and the county received insurance recovery from the FDIC in the amount of \$239,689 on May 4, 2017.

## **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, 2017.

## **B. Capital Assets**

Capital assets activity for the year ended June 30, 2017, was as follows:

### **Primary Government**

#### **Governmental Activities:**

	Balance 7-1-16	Increases	Decreases	Balance 6-30-17
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 0	\$ 0	\$ 500,320
Construction in Progress	372,304	757,490	(86,890)	1,042,904
Total Capital Assets Not Depreciated	\$ 872,624	\$ 757,490	\$ (86,890)	\$ 1,543,224
Capital Assets Depreciated:				
Buildings and Improvements	\$ 15,970,181	\$ 48,241	\$ 0	\$ 16,018,422
Infrastructure	60,458,059	0	0	60,458,059
Other Capital Assets	18,016,271	1,053,584	(381,051)	18,688,804
Total Capital Assets Depreciated	\$ 94,444,511	\$ 1,101,825	\$ (381,051)	\$ 95,165,285
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 8,389,250	\$ 524,915	\$ 0	\$ 8,914,165
Infrastructure	40,101,858	1,014,795	0	41,116,653
Other Capital Assets	14,341,540	1,264,192	(332,744)	15,272,988
Total Accumulated Depreciation	\$ 62,832,648	\$ 2,803,902	\$ (332,744)	\$ 65,303,806
Total Capital Assets Depreciated, Net	\$ 31,611,863	\$ (1,702,077)	\$ (48,307)	\$ 29,861,479
Governmental Activities Capital Assets, Net	\$ 32,484,487	\$ (944,587)	\$ (135,197)	\$ 31,404,703

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

**Governmental Activities:**

General Government	\$	137,579
Finance		6,944
Administration of Justice		56,442
Public Safety		754,204
Public Health and Welfare		363,645
Highways/Public Works		<u>1,485,088</u>
Total Depreciation Expense - Governmental Activities	\$	<u><u>2,803,902</u></u>

**Discretely Presented Greene County School Department****Governmental Activities**

	Balance		Balance	
	7-1-16	Increases	Decreases	6-30-17
Capital Assets Not Depreciated:				
Land	\$ 886,166	\$ 75,000	\$ 0	\$ 961,166
Construction in Progress	358,790	957,904	(358,790)	957,904
Total Capital Assets Not Depreciated	<u>\$ 1,244,956</u>	<u>\$ 1,032,904</u>	<u>\$ (358,790)</u>	<u>\$ 1,919,070</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 51,297,709	\$ 719,395	\$ 0	\$ 52,017,104
Other Capital Assets	15,995,647	582,973	(3,144,818)	13,433,802
Total Capital Assets Depreciated	<u>\$ 67,293,356</u>	<u>\$ 1,302,368</u>	<u>\$ (3,144,818)</u>	<u>\$ 65,450,906</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 24,758,235	\$ 1,063,298	\$ 0	\$ 25,821,533
Other Capital Assets	11,804,313	644,117	(3,144,818)	9,303,612
Total Accumulated Depreciation	<u>\$ 36,562,548</u>	<u>\$ 1,707,415</u>	<u>\$ (3,144,818)</u>	<u>\$ 35,125,145</u>
Total Capital Assets Depreciated, Net	<u>\$ 30,730,808</u>	<u>\$ (405,047)</u>	<u>\$ 0</u>	<u>\$ 30,325,761</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 31,975,764</u></u>	<u><u>\$ 627,857</u></u>	<u><u>\$ (358,790)</u></u>	<u><u>\$ 32,244,831</u></u>

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



**Governmental Activities:**

Instruction	\$ 1,110,076
Support Services	432,461
Operation of Non-instructional Services	<u>164,878</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,707,415</u></u>

**C. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2017, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 46,951
"	Solid Waste/Sanitation	87
Highway/ Public Works	Nonmajor governmental	54,178
"	Special Purpose	2,595
Nonmajor governmental	General	26,068

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:		
General	Component Unit: Greene County School Department - General Purpose School	\$ 24,247
Component Unit: Greene County School Department - General Purpose School		
	Primary Government: Special Purpose	7,785

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2017, consisted of the following amounts:

## Primary Government

Transfers Out	Transfers In		
	General Fund	Solid Waste/Sanitation Fund	Nonmajor Governmental Funds
General	\$ 0	\$ 300,000	\$ 28,000
Special Purpose Fund	3,540	0	0
Nonmajor governmental funds	0	0	537,088
Total	\$ 3,540	\$ 300,000	\$ 565,088

Transfers within the nonmajor governmental funds include \$521,844, which was transferred from the Education Debt Service Fund to the General Capital Projects Fund and contributed to the discretely presented School Department based on internal financing of a capital outlay note for school buses as further discussed in Note IV. G., Internal Financing. The transfer from the General Fund to the Solid Waste/Sanitation Fund for \$300,000 represents contributions to supplement operations of the Solid Waste/Sanitation Fund.

## Discretely Presented Greene County School Department

Transfers Out	Transfers In
	General Purpose School Fund
Nonmajor governmental funds	\$ 20,191

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 ten years for bonds and up to seven 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, 2017, 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, 2017, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-17
General Obligation Bonds	2 to 3	%	6-1-25	\$ 8,170,000	\$ 7,245,000
General Obligation Bonds - Refunding	2 to 2.1		6-1-23	8,970,000	5,415,000
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	12,135,000	11,165,000
Capital Outlay Notes	0.75		12-1-23	809,679	809,679

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2017, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
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
2023-2026	10,735,000	685,618	11,420,618
Total	\$ 24,815,000	\$ 3,777,811	\$ 28,592,811

Year Ending June 30	Notes		
	Principal	Interest	Total
2018	\$ 122,016	\$ 5,652	\$ 127,668
2019	122,928	4,740	127,668
2020	123,852	3,816	127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023-2024	190,371	1,117	191,488
Total	<u>\$ 809,679</u>	<u>\$ 20,149</u>	<u>\$ 829,828</u>

There is \$1,657,764 available in the debt service funds to service long-term debt. This consists of a balance of \$757,630 in the Education Debt Service Fund and \$900,134 in the General Debt Service Fund. Bonded debt per capita totaled \$410, based on the 2010 federal census for residents living outside the Greeneville school district and \$184 for residents living inside the Greeneville school district. Debt per capita, including bonds, notes, and unamortized debt premiums totaled \$446 based on the 2010 federal census for residents living outside the Greeneville school district and \$197 for residents living inside the Greeneville school district.

#### Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2017, was as follows:

##### Governmental Activities:

	Bonds		Notes	
Balance, July 1, 2016	\$ 27,565,000	\$	440,754	
Additions	0		809,679	
Reductions	(2,750,000)		(440,754)	
Balance, June 30, 2017	<u>\$ 24,815,000</u>	<u>\$</u>	<u>809,679</u>	
Balance Due Within One Year	<u>\$ 2,690,000</u>	<u>\$</u>	<u>122,016</u>	
	Compensated Absences		Other Postemployment Benefits	
Balance, July 1, 2016	\$ 917,269	\$	813,500	
Additions	1,030,104		126,900	
Reductions	(1,027,603)		(85,300)	
Balance, June 30, 2017	<u>\$ 919,770</u>	<u>\$</u>	<u>855,100</u>	
Balance Due Within One Year	<u>\$ 898,728</u>	<u>\$</u>	<u>0</u>	

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2017	\$ 27,399,549
Less: Balance Due Within One Year	(3,710,744)
Add: Unamortized Premium on Debt	<u>1,327,157</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u><u>\$ 25,015,962</u></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.

**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, 2017, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
Balance, July 1, 2016	\$ 268,322	\$ 173,163
Additions	254,742	108,176
Reductions	<u>(291,801)</u>	<u>(94,030)</u>
Balance, June 30, 2017	<u><u>\$ 231,263</u></u>	<u><u>\$ 187,309</u></u>
Balance Due Within One Year	<u><u>\$ 231,263</u></u>	<u><u>\$ 100,861</u></u>
	Net Pension Liability Teacher Legacy Plan	Other Postemployment Benefits
Balance, July 1, 2016	\$ 270,597	\$ 6,534,585
Additions	10,929,720	2,014,016
Reductions	<u>(6,936,689)</u>	<u>(1,000,801)</u>
Balance, June 30, 2017	<u><u>\$ 4,263,628</u></u>	<u><u>\$ 7,547,800</u></u>
Balance Due Within One Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2017	\$ 12,230,000
Less: Balance Due Within One Year	<u>(332,124)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 11,897,876</u>

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 were also guaranteed by the county in the event the hotel/motel tax revenues were insufficient to meet the debt service requirements on the notes. The hotel/motel tax collections were projected to produce 100 percent of the debt service requirements over the life of the notes. This note was retired during the year. For the year, principal and interest paid and hotel/motel tax generated were \$15,244 and \$133,704, 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 2017 totaled \$18 million and are payable through 2026. Total principal and interest remaining on the debt is \$13,395,050 with annual requirements ranging from \$1,471,250 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 \$1,470,132 and \$692,425, respectively. The fund balance in the Education Debt Service Fund was \$757,630 at June 30, 2017. This balance is net of an internal capital outlay note purchased by the trustee from pooled cash of the various county funds. The balance of that note (\$521,844) at June 30, 2017, has been deducted from the cash balance of the Education Debt Service Fund for external reporting purposes as discussed in Note IV.G.,

Internal Financing. The fund balance of the Education Debt Service Fund was in excess of \$1,000,000 prior to the charge to the fund for the balance of the internal capital outlay note and based on that, the School Department made no contributions to the Education Debt Service Fund from restricted state capital outlay funds for the year.

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 retirement of the bonds in December of the current 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 \$489,600.

**F. On-Behalf Payments**

**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, 2017, were \$316,292 and \$75,725, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**G. Internal Financing**

In-lieu of issuing debt with financial institutions, Greene County chose to internally finance the purchase of school buses with idle county funds. This debt issue that will be repaid from the same fund in which the loan was obtained is reflected as a transfer from the Education Debt Service Fund to the General Capital Projects Fund, which reports a contribution to the discretely presented School Department in the financial statements of this report. This internally reported notes receivable from idle funds loaned from the Education Debt Service Funds that will subsequently be repaid by the Education Debt Service Fund is reflected below:

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date
School Buses	\$ 521,844	0.49 %	4/30/2017	10/31/2017

## 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 \$125,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$5,469,766 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
2015-16	\$ 752,817	\$ 552,775	\$ (674,170)	\$ 631,422
2016-17	631,422	996,618	(772,991)	855,049

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2015-16	\$ 395,182	\$ 3,750,261	\$ (3,941,208)	\$ 204,235
2016-17	204,235	3,922,020	(3,940,981)	185,274

\*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$326,313.

**B. Accounting Changes**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; Statement No. 77, *Tax Abatement Disclosures*; Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*; Statement No. 80, *Blending Requirements for Certain Component Units*; and Statement No. 82, *Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73*, became effective for the year ended June 30, 2017.

GASB Statement No. 74, establishes accounting and reporting requirements for postemployment benefits other than pensions (other postemployment benefits or OPEB) which are included in the general purpose external financial reports of state and local governmental OPEB plans. This statement replaces GASB Statements No. 43 and No. 57. It also includes requirements for defined contribution OPEB plans that replace the requirements in Statements No. 25, No. 43, and No. 50. The scope of this statement includes OPEB plans, both defined benefit and defined contribution, administered through trusts meeting the necessary criteria as well as reporting assets accumulated through OPEB plans that are not administered through trusts that meet the specified criteria.

GASB Statement No. 77, establishes reporting requirements for tax abatements. This standard requires the disclosure of information about the nature and magnitude of tax abatement agreements entered into by state and local governments that reduce the government's tax revenues.

GASB Statement No. 78, amends Statement No. 68 to exclude certain pensions provided to employees of state or local governments through a cost-sharing multiple-employer pension plans that are not state or local plans and meet specific other criteria. This statement establishes recognition, measurement, and reporting criteria for these plans.

GASB Statement No. 80, amends the blending requirements of paragraph 53 of Statement No. 14. This standard adds additional blending criterion, which requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member.

GASB Statement No. 82 amends Statements No. 67, No. 68, and No. 73. This standard establishes covered payroll as the payroll on which contributions to a pension plan are based in the Required Supplementary Information. In addition, this standard clarifies that employer paid member contributions should be considered plan member contributions for purposes of applying Statement No. 67, and employee contributions for the purposes of applying Statement No. 68. This standard further states that an employer's expense and expenditures for employer paid member contributions should be recognized in the period for which the contribution is assessed and classified in the same manner that the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits).

**C. Contingent Liabilities**

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.

However, there has been a case filed by the Greene County Clerk and Master suing the county for additional operating funds. Based on the outcome of this litigation and the potential results of actions of the clerk and master, this suit could result in potential liabilities to Greene County for additional wages and benefits. The case is scheduled for trial in March 2018.

**D. Change in Administration**

Mary Shelton left the Office of Director of Accounts and Budgets at the end of the previous fiscal year, June 30, 2016. Danny Lowery was appointed Director of Accounts and Budgets effective July 1, 2016.

## **E. Joint Ventures**

### **Primary Government**

The county is a participant with the Town of Greeneville in joint ventures to operate the Greeneville-Greene County Airport Authority, Greeneville-Greene County Landfill, Kinser Park Commission, 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, 2017, the county contributed \$30,380 to the authority to subsidize its operations. Subsequent to June 30, 2017, the county commission voted to terminate this joint agreement. This is further discussed in Note V.M., Subsequent Events.

The Greeneville-Greene County Landfill is governed by a nine-member Municipal Solid Waste Region Board including the Greene County Solid Waste Director, the Greeneville Public Works Director, 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, 2017, the county paid \$738,392 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 \$1,304,275 of which the county and town each guarantee 50 percent.

The Kinser Park Commission was originally created to oversee the operations of Kinser Park, a recreation facility that includes camping, swimming, and golf. The commission's Board was dissolved in March, 2014 and an agreement was entered into with a third-party to provide, at their cost, all personnel, equipment, utilities, and all other necessities to operate the park. Under the agreement, the commission receives compensation equal to ten percent of all gross receipts. The commission also receives appropriations from the county and town. For the year ended June 30, 2017, the county contributed \$15,000 to the commission to subsidize its operations. Subsequent to June 30, 2017,

the county commission voted to terminate this joint agreement. See Note V.M., Subsequent Events for further discussion.

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, 2017, 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 \$42,174 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, 2017, 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 ElyJenn of Northeast Tennessee, LLC, 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 \$324,534 to the center for the year ended June 30, 2017. The county does not have an equity interest in the joint venture.

The discretely presented Greene County School Department, in previous years, participated in a joint venture titled the Northeast Tennessee Cooperative (NETCO). NETCO provides a cooperative program of school food service purchasing services. The Greene County School Department no longer participates in this joint venture.

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

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

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

**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 64.54 percent, the non-certified employees of the discretely presented School Department comprised 35.46 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](http://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, 2016, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	464
Inactive Employees Entitled to But Not Yet Receiving Benefits	598
Active Employees	744
Total	<u>1,806</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 salary. Greene County elected to make employer contributions at a rate higher than the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2017, the employer contribution for Greene County was \$1,508,487 based on a rate of 8.1 percent of covered payroll. The minimum rate established by the Board of Trustees was 6.18 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, 2016, 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, 2016, 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	2.50%



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, 2016, 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, 2015	\$ 63,568,319	\$ 64,105,172	\$ (536,853)
Changes for the Year:			
Service Cost	\$ 1,509,730	\$ 0	\$ 1,509,730
Interest	4,768,957	0	4,768,957
Differences Between Expected and Actual Experience	(1,228,879)	0	(1,228,879)
Contributions-Employer	0	1,951,232	(1,951,232)
Contributions-Employees	0	941,286	(941,286)
Net Investment Income	0	1,696,610	(1,696,610)
Benefit Payments, Including Refunds of Employee Contributions	(2,983,903)	(2,983,903)	0
Administrative Expense	0	(47,321)	47,321
Other Changes	0	0	0
Net Changes	\$ 2,065,905	\$ 1,557,904	\$ 508,001
Balance, June 30, 2016	\$ 65,634,224	\$ 65,663,076	\$ (28,852)

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

			Total Pension Liability		Plan Fiduciary Net Position		Net Pension Liability (Asset)
Primary Government	64.54%	\$	42,360,328	\$	42,378,949	\$	(18,621)
School Department	35.46%		<u>23,273,896</u>		<u>23,284,127</u>		<u>(10,231)</u>
Total		\$	<u>65,634,224</u>	\$	<u>65,663,076</u>	\$	<u>(28,852)</u>

*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
Greene County	6.5%	7.5%	8.5%
Net Pension Liability	\$ 8,463,026	\$ (28,852)	\$ (7,093,082)

**Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions**

*Pension Expense.* For the year ended June 30, 2017, Greene County recognized pension expense of \$424,041.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2017, 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	\$ 1,337,715
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,204,342	0
Contributions Subsequent to the Measurement Date of June 30, 2016 (1)	1,508,487	N/A
Total	<u>\$ 3,712,829</u>	<u>\$ 1,337,715</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2016,” 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	\$ 2,487,370	\$ 863,361
School Department	1,225,459	474,354
Total	<u>\$ 3,712,829</u>	<u>\$ 1,337,715</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 June 30	Amount
2018	\$ (157,995)
2019	(157,995)
2020	807,175
2021	375,439
2022	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, 2017, Greene County reported a payable of \$181,099 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2017.

### **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 64.54 percent and the non-certified employees of the discretely presented School Department comprise 35.46 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 publicly available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://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, 2017, to the Teacher Retirement Plan were \$102,367, 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, 2017, the Greene County School Department reported an asset of \$44,362 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2016, 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, 2016, the Greene County School Department's proportion was .426135 percent. The revised proportion measured at June 30, 2015, was .436912 percent.

*Pension Expense.* For the year ended June 30, 2017, the Greene County School Department recognized pension expense of \$37,166.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2017, 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	\$ 4,298	\$ 5,115
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	7,263	0
Changes in Proportion of Net Pension Liability (Asset)	302	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2016	102,367	N/A
Total	<u>\$ 114,230</u>	<u>\$ 5,115</u>

The Greene County School Department's employer contributions of \$102,367, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an

increase of net pension asset in the year ending June 30, 2018. 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
2018	\$ 1,821
2019	1,821
2020	1,821
2021	1,474
2022	(82)
Thereafter	(106)

*Actuarial Assumptions.* The total pension liability in the June 30, 2016, 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, 2016, 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	\$ 20,948	\$ (44,362)	\$ (92,483)

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

### **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 publicly available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://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, 2017, to the Teacher Legacy Pension Plan were \$2,201,491, 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, 2017, the Greene County School Department reported a liability of \$4,263,628 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2016, 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, 2016, the Greene County School Department's proportion was .682241 percent. The proportion measured at June 30, 2015, was .660578 percent.

*Pension Expense.* For the year ended June 30, 2017, the Greene County School Department recognized pension expense of \$562,648.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2017, 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	\$ 179,429	\$ 5,161,840
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,760,398	0
Changes in Proportion of Net Pension Liability (Asset)	273,591	0
LEA's Contributions Subsequent to the Measurement Date of June 30, 2016	2,201,491	N/A
Total	<u>\$ 7,414,909</u>	<u>\$ 5,161,840</u>

The Greene County School Department's employer contributions of \$2,201,491 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a decrease in net pension liability in the year ending June 30, 2018. 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
2018	\$ (737,612)
2019	(737,612)
2020	1,545,948
2021	284,363
2022	(303,510)
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, 2016, 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%
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Net Pension Liability	\$ 23,412,313	\$ 4,263,628	\$ (11,598,280)
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*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

## 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 \$123,819 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 Blue Cross/Blue Shield of Tennessee 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, 2017, 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, 7-1-16		813,500
Net OPEB obligation, 6-30-17	\$	855,100

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-15	Self-insured	\$ 122,800	68	% \$ 771,900
6-30-16	"	126,900	67	813,500
6-30-17	"	126,900	67	855,100

The actuarial valuation as of July 1, 2016, was not available at the time the financial statements were prepared and the Net OPEB Obligation reflected in the preceding tables was estimated from other available information. The actuarial valuation was received prior to the release of the financial statements; however, it was determined that the Net OPEB Obligation from that valuation was not materially different from the amount reported in the financial statements. Consequentially, the financial statements have not



been adjusted for the results of that valuation. The following table and Exhibit E-7 in the Required Supplemental Information following the notes to the financial statements do however, reflect the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability from the July 1, 2016 valuation.

#### Funded Status and Funding Progress

The funded status of the plan as of July 1, 2016, was as follows:

Actuarial valuation date	7-1-16
Actuarial accrued liability (AAL)	\$ 1,180,600
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 1,180,600
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 12,432,902
UAAL as a % of covered payroll	9.5%

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, 2016, 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 seven 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 <https://www.tn.gov/finance/fa/fa-accounting-financial/fa-accfin-cafr.html>.

### **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, 2017, the discretely presented School Department contributed \$1,000,081 for postemployment healthcare benefits.

### Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
ARC	\$ 2,015,000
Interest on the NOPEBO	245,047
Adjustment to the ARC	(246,031)
Annual OPEB cost	\$ 2,014,016
Amount of contribution	(1,000,801)
Increase/decrease in NOPEBO	\$ 1,013,215
Net OPEB obligation, 7-1-16	6,534,585
Net OPEB obligation, 6-30-17	\$ 7,547,800

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-15	Local Education Group	\$ 1,623,951	60%	\$ 5,454,141
6-30-16	"	1,947,179	45	6,534,585
6-30-17	"	2,014,016	50	7,547,800

### Funded Status and Funding Progress

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

	Local Education Group Plan
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 six percent in fiscal year 2017, and then be reduced by decrements to an ultimate rate of 4.645 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 35-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 employees who, as of July 1, 2013, met the following requirements: (a) certified employees who have 25 years or more experience and at least 20 years with Greene County will receive a 35% bonus based on their final year of service (b) certified employees with 15-24 years of experience and at least 20 years with Greene County will receive a 30% bonus based on their 30<sup>th</sup> year of service (c) certified employees with less than 15 years of experience and at least 20 years with Greene County will receive a 25% bonus based on their 30<sup>th</sup> year of service. 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 2016-17 year, 15 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$231,263, with the entire amount being due within one year. The governmental funds' financial statements reflect retirement incentive

expenditures of \$249,255 in the General Purpose School Fund and \$21,810 in the Central Cafeteria Fund.

**J. Operation of School Food Services**

The Board of Education approved, and the School Department entered into, a one-year contract with the Chartwells Division of Compass Group USA, Inc. to oversee the operations of the school food service program. The contract can be renewed annually, up to four additional years. The contract amount is based on a fixed price per meal of \$2.99 multiplied by the number of meals served. Under this contract, Chartwells will purchase all food and supplies, prepare all meals, employ all food service personnel (except for a food service coordinator to be provided by the School Department), and comply with all state and federal regulations applicable to the Federal School Lunch and Breakfast Programs. The School Department will provide and maintain all facilities, utilities, equipment, and maintenance and repairs. Chartwells will also make an initial investment of up to \$360,000 in equipment and facilities. Equipment purchased by the contractor becomes property of the Greene County School Department. During the year the School Department paid \$3,305,636 to Chartwells. The School Department renewed this contract for the 2017-2018 fiscal year with an increase in the per meal cost of 2.3% to \$3.0588.

**K. 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.

**L. 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.

### **M. Subsequent Events**

Subsequent to June 30, 2017, the Greene County Commission approved to terminate the Joint Venture Agreement related to Kinser Park, which is discussed in Note V.E., Joint Ventures. The Town of Greeneville's interest in the assets of the park were transferred to Greene County. The county commission further approved an agreement between Greene County and a third-party for the continued operations of the park. Under the agreement, the third-party operator is responsible for all personnel, costs, and maintenance of the park and will remit a monthly commission to the county equal to ten percent of the previous months gross receipts. The county will restrict this revenue for future capital improvements for the park and other costs, such as audits and insurance, that the county may incur.

The county commission also voted, subsequent to June 30, 2017, to terminate the Joint Venture Agreement pertaining to the Greeneville-Greene County Airport Authority discussed in Note V.E. The county's one-half interest in the authority will be transferred to the Town of Greeneville conditioned on the Town of Greeneville satisfying any and all debts, obligations, and liabilities of the authority and releasing Greene County from any obligations.

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## REQUIRED SUPPLEMENTARY INFORMATION

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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

	2014	2015	2016
<b>Total Pension Liability</b>			
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730
Interest	4,332,043	4,545,585	4,768,957
Changes in Benefit Terms	0	0	0
Differences Between Actual and Expected Experience	(440,492)	(223,943)	(1,228,879)
Changes in Assumptions	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)
Net Change in Total Pension Liability	\$ 3,007,204	\$ 3,123,511	\$ 2,065,905
Total Pension Liability, Beginning	57,437,604	60,444,808	63,568,319
Total Pension Liability, Ending (a)	\$ 60,444,808	\$ 63,568,319	\$ 65,634,224
<b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232
Contributions - Employee	916,083	920,290	941,286
Net Investment Income	8,810,783	1,912,201	1,696,610
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)
Administrative Expense	(28,949)	(35,868)	(47,321)
Net Change in Plan Fiduciary Net Position	\$ 9,173,098	\$ 1,980,784	\$ 1,557,904
Plan Fiduciary Net Position, Beginning	52,951,290	62,124,388	64,105,172
Plan Fiduciary Net Position, Ending (b)	\$ 62,124,388	\$ 64,105,172	\$ 65,663,076
Net Pension Liability (Asset), Ending (a - b)	\$ (1,679,580)	\$ (536,853)	\$ (28,852)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%	100.04%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)

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	2017
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,149,783
Less Contributions in Relation to the Actuarially Determined Contribution	(1,889,805)	(1,906,394)	(1,951,232)	(1,508,487)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (358,704)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 18,604,906
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.11%

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-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

	2015	2016	2017
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 102,367
Less: Contributions in Relation to the Contractually Required Contribution	<u>(37,077)</u>	<u>(75,000)</u>	<u>(102,367)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,559,146
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%

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	2017
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,201,491
Less: Contributions in Relation to the Contractually Required Contribution	(2,268,201)	(2,235,478)	(2,226,328)	(2,201,491)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,352,760
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	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 \*

	2016	2017
School Department's Proportion of the Net Pension Liability/Asset	0.446121%	0.426135%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)	\$ (44,362)
Covered Payroll	\$ 926,922	\$ 1,875,011
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%

\* 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>	<u>2017</u>
School Department's Proportion of the Net Pension Liability/Asset	0.650774%	0.660578%	0.682241%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (105,748)	\$ 270,597	\$ 4,263,628
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(.41)%	1.09%	17.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%

\* 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, 2017

(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>							
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
"	7-1-16	0	1,181	1,181	0	12,433	9
<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

\* The primary government did not obtain a current actuarial study.

**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2017**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for 2017 were calculated based on the July 1, 2015, 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	Varies by 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%

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

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# **Nonmajor Governmental Funds**

## **Special Revenue Funds**

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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.

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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 Funds**

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

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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.

Education Debt Service Fund – The Education Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued for the Greene County School Department.

# Capital Projects Funds

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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.

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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, 2017

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu- tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 2,533	\$ 2,533	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	215,482	0	215,482	887,237	567,496	1,454,733
Accounts Receivable	0	44,418	44,418	11,712	650	12,362
Due from Other Governments	0	0	0	0	115,160	115,160
Due from Other Funds	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	1,520,909	1,783,527	3,304,436
Allowance for Uncollectible Property Taxes	0	0	0	(32,887)	(51,738)	(84,625)
Prepaid Items	0	0	0	0	127,668	127,668
Total Assets	\$ 215,482	\$ 46,951	\$ 262,433	\$ 2,386,971	\$ 2,542,763	\$ 4,929,734
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracts Payable	0	0	0	0	0	0
Retainage Payable	0	0	0	0	0	0
Due to Other Funds	0	46,951	46,951	0	0	0
Total Liabilities	\$ 0	\$ 46,951	\$ 46,951	\$ 0	\$ 0	\$ 0
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,471,247	\$ 1,688,206	\$ 3,159,453
Deferred Delinquent Property Taxes	0	0	0	15,590	39,347	54,937
Other Deferred/Unavailable Revenue	0	0	0	0	57,580	57,580
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 1,486,837	\$ 1,785,133	\$ 3,271,970

(Continued)

Exhibit G-1

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

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu- tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,668	\$ 127,668
Restricted:						
Restricted for Public Safety	215,482	0	215,482	0	0	0
Restricted for Debt Service	0	0	0	887,515	0	887,515
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Debt Service	0	0	0	12,619	629,962	642,581
Total Fund Balances	<u>\$ 215,482</u>	<u>\$ 0</u>	<u>\$ 215,482</u>	<u>\$ 900,134</u>	<u>\$ 757,630</u>	<u>\$ 1,657,764</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 215,482</u>	<u>\$ 46,951</u>	<u>\$ 262,433</u>	<u>\$ 2,386,971</u>	<u>\$ 2,542,763</u>	<u>\$ 4,929,734</u>

(Continued)

## Exhibit G-1

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,533
Equity in Pooled Cash and Investments	219,625	0	40,632	260,257	1,930,472
Accounts Receivable	19	0	11,478	11,497	68,277
Due from Other Governments	223,373	79,320	0	302,693	417,853
Due from Other Funds	26,068	0	0	26,068	26,068
Property Taxes Receivable	0	0	0	0	3,304,436
Allowance for Uncollectible Property Taxes	0	0	0	0	(84,625)
Prepaid Items	0	0	0	0	127,668
Total Assets	\$ 469,085	\$ 79,320	\$ 52,110	\$ 600,515	\$ 5,792,682
<u>LIABILITIES</u>					
Accounts Payable	\$ 345	\$ 79,320	\$ 0	\$ 79,665	\$ 79,665
Contracts Payable	160,935	0	0	160,935	160,935
Retainage Payable	15,018	0	0	15,018	15,018
Due to Other Funds	54,178	0	0	54,178	101,129
Total Liabilities	\$ 230,476	\$ 79,320	\$ 0	\$ 309,796	\$ 356,747
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,159,453
Deferred Delinquent Property Taxes	0	0	0	0	54,937
Other Deferred/Unavailable Revenue	0	0	0	0	57,580
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,271,970

(Continued)

Exhibit G-1

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
<u>FUND BALANCES</u>					
Nonspendable:					
Prepaid Items	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127,668
Restricted:					
Restricted for Public Safety	0	0	0	0	215,482
Restricted for Debt Service	0	0	0	0	887,515
Restricted for Capital Projects	238,609	0	52,110	290,719	290,719
Committed:					
Committed for Debt Service	0	0	0	0	642,581
Total Fund Balances	<u>\$ 238,609</u>	<u>\$ 0</u>	<u>\$ 52,110</u>	<u>\$ 290,719</u>	<u>\$ 2,163,965</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 469,085</u>	<u>\$ 79,320</u>	<u>\$ 52,110</u>	<u>\$ 600,515</u>	<u>\$ 5,792,682</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, 2017

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu- tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 1,994,623	\$ 2,614,362	\$ 4,608,985
Fines, Forfeitures, and Penalties	69,116	0	69,116	0	0	0
Charges for Current Services	0	2,480	2,480	0	0	0
Other Local Revenues	0	0	0	3,326	14,598	17,924
State of Tennessee	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	127,428	127,428
Total Revenues	\$ 69,116	\$ 2,480	\$ 71,596	\$ 1,997,949	\$ 2,756,388	\$ 4,754,337
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 2,480	\$ 2,480	\$ 0	\$ 0	\$ 0
Public Safety	119,840	0	119,840	0	0	0
Debt Service:						
Principal on Debt	0	0	0	1,300,000	1,890,754	3,190,754
Interest on Debt	0	0	0	326,414	537,483	863,897
Other Debt Service	0	0	0	25,489	47,227	72,716
Capital Projects	0	0	0	0	0	0
Capital Projects - Donated	0	0	0	0	0	0
Total Expenditures	\$ 119,840	\$ 2,480	\$ 122,320	\$ 1,651,903	\$ 2,475,464	\$ 4,127,367
Excess (Deficiency) of Revenues						
Over Expenditures	\$ (50,724)	\$ 0	\$ (50,724)	\$ 346,046	\$ 280,924	\$ 626,970

(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 Funds		
	Drug Control	Constitu- tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Transfers In	0	0	0	0	15,244	15,244
Transfers Out	0	0	0	0	(521,844)	(521,844)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (506,600)	\$ (506,600)
Net Change in Fund Balances	\$ (50,724)	\$ 0	\$ (50,724)	\$ 346,046	\$ (225,676)	\$ 120,370
Fund Balance, July 1, 2016	266,206	0	266,206	554,088	983,306	1,537,394
Fund Balance, June 30, 2017	\$ 215,482	\$ 0	\$ 215,482	\$ 900,134	\$ 757,630	\$ 1,657,764

(Continued)



Exhibit G-2

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects	Other Capital Projects	Total	
<u>Revenues</u>						
Local Taxes	\$ 134,244	\$ 0	\$ 0	\$ 133,704	\$ 267,948	\$ 4,876,933
Fines, Forfeitures, and Penalties	0	0	0	0	0	69,116
Charges for Current Services	0	0	0	0	0	2,480
Other Local Revenues	46,069	0	0	0	46,069	63,993
State of Tennessee	0	0	0	7,448	7,448	7,448
Federal Government	578,789	192,387	3,000	0	774,176	774,176
Other Governments and Citizens Groups	0	0	0	0	0	127,428
Total Revenues	\$ 759,102	\$ 192,387	\$ 3,000	\$ 141,152	\$ 1,095,641	\$ 5,921,574
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,480
Public Safety	0	0	0	0	0	119,840
Debt Service:						
Principal on Debt	0	0	0	0	0	3,190,754
Interest on Debt	0	0	0	0	0	863,897
Other Debt Service	0	0	0	0	0	72,716
Capital Projects	762,544	192,387	3,005	169,570	1,127,506	1,127,506
Capital Projects - Donated	1,331,523	0	0	0	1,331,523	1,331,523
Total Expenditures	\$ 2,094,067	\$ 192,387	\$ 3,005	\$ 169,570	\$ 2,459,029	\$ 6,708,716
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,334,965)	\$ 0	\$ (5)	\$ (28,418)	\$ (1,363,388)	\$ (787,142)

(Continued)

Exhibit G-2

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects	Other Capital Projects	Total	
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 809,679	\$ 0	\$ 0	\$ 0	\$ 809,679	\$ 809,679
Transfers In	549,844	0	0	0	549,844	565,088
Transfers Out	0	0	0	(15,244)	(15,244)	(537,088)
Total Other Financing Sources (Uses)	\$ 1,359,523	\$ 0	\$ 0	\$ (15,244)	\$ 1,344,279	\$ 837,679
Net Change in Fund Balances	\$ 24,558	\$ 0	\$ (5)	\$ (43,662)	\$ (19,109)	\$ 50,537
Fund Balance, July 1, 2016	214,051	0	5	95,772	309,828	2,113,428
Fund Balance, June 30, 2017	\$ 238,609	\$ 0	\$ 0	\$ 52,110	\$ 290,719	\$ 2,163,965

## 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, 2017

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 69,116	\$ 0	\$ 0	\$ 69,116	\$ 52,000	\$ 52,000	\$ 17,116
Total Revenues	\$ 69,116	\$ 0	\$ 0	\$ 69,116	\$ 52,000	\$ 52,000	\$ 17,116
<u>Expenditures</u>							
Public Safety							
Drug Enforcement	\$ 119,840	\$ (13,495)	\$ 868	\$ 107,213	\$ 143,800	\$ 143,800	\$ 36,587
Total Expenditures	\$ 119,840	\$ (13,495)	\$ 868	\$ 107,213	\$ 143,800	\$ 143,800	\$ 36,587
Excess (Deficiency) of Revenues Over Expenditures	\$ (50,724)	\$ 13,495	\$ (868)	\$ (38,097)	\$ (91,800)	\$ (91,800)	\$ 53,703
Net Change in Fund Balance	\$ (50,724)	\$ 13,495	\$ (868)	\$ (38,097)	\$ (91,800)	\$ (91,800)	\$ 53,703
Fund Balance, July 1, 2016	266,206	(13,495)	0	252,711	245,734	245,734	6,977
Fund Balance, June 30, 2017	\$ 215,482	\$ 0	\$ (868)	\$ 214,614	\$ 153,934	\$ 153,934	\$ 60,680

## 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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,994,623	\$ 1,873,494	\$ 1,873,494	\$ 121,129
Other Local Revenues	3,326	1,000	1,000	2,326
Total Revenues	<u>\$ 1,997,949</u>	<u>\$ 1,874,494</u>	<u>\$ 1,874,494</u>	<u>\$ 123,455</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 450,000	\$ 950,000	\$ 450,000	\$ 0
Highways and Streets	850,000	350,000	850,000	0
<u>Interest on Debt</u>				
General Government	85,875	132,199	85,875	0
Highways and Streets	240,539	194,215	240,539	0
<u>Other Debt Service</u>				
General Government	25,489	23,200	27,200	1,711
Total Expenditures	<u>\$ 1,651,903</u>	<u>\$ 1,649,614</u>	<u>\$ 1,653,614</u>	<u>\$ 1,711</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 346,046</u>	<u>\$ 224,880</u>	<u>\$ 220,880</u>	<u>\$ 125,166</u>
Net Change in Fund Balance	\$ 346,046	\$ 224,880	\$ 220,880	\$ 125,166
Fund Balance, July 1, 2016	<u>554,088</u>	<u>522,725</u>	<u>522,725</u>	<u>31,363</u>
Fund Balance, June 30, 2017	<u><u>\$ 900,134</u></u>	<u><u>\$ 747,605</u></u>	<u><u>\$ 743,605</u></u>	<u><u>\$ 156,529</u></u>

## Exhibit G-5

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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,614,362	\$ 2,539,586	\$ 2,539,586	\$ 74,776
Other Local Revenues	14,598	6,000	6,000	8,598
Other Governments and Citizens Groups	127,428	377,248	377,248	(249,820)
Total Revenues	<u>\$ 2,756,388</u>	<u>\$ 2,922,834</u>	<u>\$ 2,922,834</u>	<u>\$ (166,446)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,890,754	\$ 1,890,760	\$ 1,890,760	\$ 6
<u>Interest on Debt</u>				
Education	537,483	537,550	537,550	67
<u>Other Debt Service</u>				
Education	47,227	175,248	175,248	128,021
Total Expenditures	<u>\$ 2,475,464</u>	<u>\$ 2,603,558</u>	<u>\$ 2,603,558</u>	<u>\$ 128,094</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 280,924</u>	<u>\$ 319,276</u>	<u>\$ 319,276</u>	<u>\$ (38,352)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 15,244	\$ 30,637	\$ 30,637	\$ (15,393)
Transfers Out	(521,844)	0	(521,844)	0
Total Other Financing Sources	<u>\$ (506,600)</u>	<u>\$ 30,637</u>	<u>\$ (491,207)</u>	<u>\$ (15,393)</u>
Net Change in Fund Balance	\$ (225,676)	\$ 349,913	\$ (171,931)	\$ (53,745)
Fund Balance, July 1, 2016	<u>983,306</u>	<u>999,995</u>	<u>999,995</u>	<u>(16,689)</u>
Fund Balance, June 30, 2017	<u>\$ 757,630</u>	<u>\$ 1,349,908</u>	<u>\$ 828,064</u>	<u>\$ (70,434)</u>

Exhibit G-6

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Capital Projects Fund  
For the Year Ended June 30, 2017

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 134,244	\$ 0	\$ 134,244	\$ 0	\$ 120,000	\$ 14,244
Other Local Revenues	46,069	0	46,069	0	49,802	(3,733)
Federal Government	578,789	0	578,789	0	1,063,995	(485,206)
Total Revenues	<u>\$ 759,102</u>	<u>\$ 0</u>	<u>\$ 759,102</u>	<u>\$ 0</u>	<u>\$ 1,233,797</u>	<u>\$ (474,695)</u>
<u>Expenditures</u>						
<u>Capital Projects</u>						
General Administration Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,250	\$ 3,250
Other General Government Projects	762,544	161,306	923,850	0	1,379,829	455,979
<u>Capital Projects - Donated</u>						
Capital Projects Donated to School Department	1,331,523	0	1,331,523	0	1,331,523	0
Total Expenditures	<u>\$ 2,094,067</u>	<u>\$ 161,306</u>	<u>\$ 2,255,373</u>	<u>\$ 0</u>	<u>\$ 2,714,602</u>	<u>\$ 459,229</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,334,965)</u>	<u>\$ (161,306)</u>	<u>\$ (1,496,271)</u>	<u>\$ 0</u>	<u>\$ (1,480,805)</u>	<u>\$ (15,466)</u>
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 809,679	\$ 0	\$ 809,679	\$ 0	\$ 809,679	\$ 0
Transfers In	549,844	0	549,844	0	549,844	0
Total Other Financing Sources	<u>\$ 1,359,523</u>	<u>\$ 0</u>	<u>\$ 1,359,523</u>	<u>\$ 0</u>	<u>\$ 1,359,523</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 24,558	\$ (161,306)	\$ (136,748)	\$ 0	\$ (121,282)	\$ (15,466)
Fund Balance, July 1, 2016	<u>214,051</u>	<u>0</u>	<u>214,051</u>	<u>0</u>	<u>214,051</u>	<u>0</u>
Fund Balance, June 30, 2017	<u><u>\$ 238,609</u></u>	<u><u>\$ (161,306)</u></u>	<u><u>\$ 77,303</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 92,769</u></u>	<u><u>\$ (15,466)</u></u>

## Exhibit G-7

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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 133,704	\$ 130,000	\$ 130,000	\$ 3,704
State of Tennessee	7,448	54,898	54,898	(47,450)
Total Revenues	<u>\$ 141,152</u>	<u>\$ 184,898</u>	<u>\$ 184,898</u>	<u>\$ (43,746)</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 169,570	\$ 207,098	\$ 217,098	\$ 47,528
Total Expenditures	<u>\$ 169,570</u>	<u>\$ 207,098</u>	<u>\$ 217,098</u>	<u>\$ 47,528</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (28,418)</u>	<u>\$ (22,200)</u>	<u>\$ (32,200)</u>	<u>\$ 3,782</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (15,244)	\$ (30,637)	\$ (30,637)	\$ 15,393
Total Other Financing Sources	<u>\$ (15,244)</u>	<u>\$ (30,637)</u>	<u>\$ (30,637)</u>	<u>\$ 15,393</u>
Net Change in Fund Balance	\$ (43,662)	\$ (52,837)	\$ (62,837)	\$ 19,175
Fund Balance, July 1, 2016	<u>95,772</u>	<u>83,883</u>	<u>83,883</u>	<u>11,889</u>
Fund Balance, June 30, 2017	<u><u>\$ 52,110</u></u>	<u><u>\$ 31,046</u></u>	<u><u>\$ 21,046</u></u>	<u><u>\$ 31,064</u></u>

# Fiduciary Funds

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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.

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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 H-1

Greene County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2017

	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	\$ 2,057,919	\$ 0	\$ 0	\$ 2,057,919
Equity in Pooled Cash and Investments	0	0	0	125,641	217,687	343,328
Accounts Receivable	0	0	7,983	2,138	0	10,121
Due from Other Governments	1,408,661	502,413	0	0	1,505	1,912,579
Property Taxes Receivable	0	3,366,441	0	0	0	3,366,441
Allowance for Uncollectible Property Taxes	0	(99,912)	0	0	0	(99,912)
Total Assets	<u>\$ 1,408,661</u>	<u>\$ 3,768,942</u>	<u>\$ 2,065,902</u>	<u>\$ 127,779</u>	<u>\$ 219,192</u>	<u>\$ 7,590,476</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,019	\$ 0	\$ 1,019
Due to Other Taxing Units	1,408,661	3,768,942	0	0	0	5,177,603
Due to Litigants, Heirs, and Others	0	0	2,065,902	0	219,192	2,285,094
Due to Joint Ventures	0	0	0	126,760	0	126,760
Total Liabilities	<u>\$ 1,408,661</u>	<u>\$ 3,768,942</u>	<u>\$ 2,065,902</u>	<u>\$ 127,779</u>	<u>\$ 219,192</u>	<u>\$ 7,590,476</u>

## Exhibit H-2

Greene County, Tennessee  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended June 30, 2017

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,118,665	\$ 8,118,665	\$ 0
Due from Other Governments	1,351,550	1,408,661	1,351,550	1,408,661
Total Assets	<u>\$ 1,351,550</u>	<u>\$ 9,527,326</u>	<u>\$ 9,470,215</u>	<u>\$ 1,408,661</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,351,550	\$ 9,527,326	\$ 9,470,215	\$ 1,408,661
Total Liabilities	<u>\$ 1,351,550</u>	<u>\$ 9,527,326</u>	<u>\$ 9,470,215</u>	<u>\$ 1,408,661</u>
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 6,325,592	\$ 6,325,592	\$ 0
Due from Other Governments	501,976	502,413	501,976	502,413
Property Taxes Receivable	3,338,457	3,366,441	3,338,457	3,366,441
Allowance for Uncollectible Property Taxes	(89,770)	(99,912)	(89,770)	(99,912)
Total Assets	<u>\$ 3,750,663</u>	<u>\$ 10,094,534</u>	<u>\$ 10,076,255</u>	<u>\$ 3,768,942</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,750,663	\$ 10,094,534	\$ 10,076,255	\$ 3,768,942
Total Liabilities	<u>\$ 3,750,663</u>	<u>\$ 10,094,534</u>	<u>\$ 10,076,255</u>	<u>\$ 3,768,942</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,134,675	\$ 16,951,376	\$ 17,028,132	\$ 2,057,919
Accounts Receivable	1,428	7,983	1,428	7,983
Total Assets	<u>\$ 2,136,103</u>	<u>\$ 16,959,359</u>	<u>\$ 17,029,560</u>	<u>\$ 2,065,902</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,136,103	\$ 16,959,359	\$ 17,029,560	\$ 2,065,902
Total Liabilities	<u>\$ 2,136,103</u>	<u>\$ 16,959,359</u>	<u>\$ 17,029,560</u>	<u>\$ 2,065,902</u>

(Continued)

## Exhibit H-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	\$ 23,356	\$ 239,811	\$ 137,526	\$ 125,641
Accounts Receivable	35,909	2,138	35,909	2,138
Due from Other Governments	3,782	0	3,782	0
Total Assets	<u>\$ 63,047</u>	<u>\$ 241,949</u>	<u>\$ 177,217</u>	<u>\$ 127,779</u>
<u>Liabilities</u>				
Accounts Payable	\$ 4,788	\$ 1,019	\$ 4,788	\$ 1,019
Due to Joint Ventures	58,259	240,930	172,429	126,760
Total Liabilities	<u>\$ 63,047</u>	<u>\$ 241,949</u>	<u>\$ 177,217</u>	<u>\$ 127,779</u>
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 224,201	\$ 27,081	\$ 33,595	\$ 217,687
Due from Other Governments	1,255	1,505	1,255	1,505
Total Assets	<u>\$ 225,456</u>	<u>\$ 28,586</u>	<u>\$ 34,850</u>	<u>\$ 219,192</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 225,456	\$ 28,586	\$ 34,850	\$ 219,192
Total Liabilities	<u>\$ 225,456</u>	<u>\$ 28,586</u>	<u>\$ 34,850</u>	<u>\$ 219,192</u>
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 42,174	\$ 42,174	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 42,174</u>	<u>\$ 42,174</u>	<u>\$ 0</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 42,174	\$ 42,174	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 42,174</u>	<u>\$ 42,174</u>	<u>\$ 0</u>

(Continued)

## Exhibit H-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	\$ 2,134,675	\$ 16,951,376	\$ 17,028,132	\$ 2,057,919
Equity in Pooled Cash and Investments	247,557	14,753,323	14,657,552	343,328
Accounts Receivable	37,337	10,121	37,337	10,121
Due from Other Governments	1,858,563	1,912,579	1,858,563	1,912,579
Property Taxes Receivable	3,338,457	3,366,441	3,338,457	3,366,441
Allowance for Uncollectible Property Taxes	(89,770)	(99,912)	(89,770)	(99,912)
Total Assets	<u>\$ 7,526,819</u>	<u>\$ 36,893,928</u>	<u>\$ 36,830,271</u>	<u>\$ 7,590,476</u>
<u>Liabilities</u>				
Accounts Payable	\$ 4,788	\$ 1,019	\$ 4,788	\$ 1,019
Due to Other Taxing Units	5,102,213	19,621,860	19,546,470	5,177,603
Due to Litigants, Heirs, and Others	2,361,559	17,030,119	17,106,584	2,285,094
Due to Joint Ventures	58,259	240,930	172,429	126,760
Total Liabilities	<u>\$ 7,526,819</u>	<u>\$ 36,893,928</u>	<u>\$ 36,830,271</u>	<u>\$ 7,590,476</u>

# Greene County School Department

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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.

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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 I-1

Greene County, Tennessee  
Statement of Activities  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 33,872,847	\$ 115,393	\$ 5,095,884	\$ 0	\$ (28,661,570)
Support Services	17,463,702	173,332	524,816	1,376,523	(15,389,031)
Operation of Non-instructional Services	5,619,969	1,140,729	2,879,781	144,909	(1,454,550)
Total Governmental Activities	<u>\$ 56,956,518</u>	<u>\$ 1,429,454</u>	<u>\$ 8,500,481</u>	<u>\$ 1,521,432</u>	<u>\$ (45,505,151)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 6,956,139
Local Option Sales Tax					5,799,351
Mixed Drink Tax					2,013
Interstate Telecommunications Tax					4,292
Other Local Taxes					155
Grants and Contributions Not Restricted for Specific Programs					35,969,180
Unrestricted Investment Income					54,189
Miscellaneous					84,433
Total General Revenues					<u>\$ 48,869,752</u>
Change in Net Position					\$ 3,364,601
Net Position, July 1, 2016					<u>29,980,723</u>
Net Position, June 30, 2017					<u><u>\$ 33,345,324</u></u>

## Exhibit I-2

Greene County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2017

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 1,720,678	\$ 1,200	\$ 1,721,878
Equity in Pooled Cash and Investments	6,566,173	1,616,569	8,182,742
Accounts Receivable	17,839	29	17,868
Due from Other Governments	1,821,241	7,130	1,828,371
Due from Primary Government	7,785	0	7,785
Property Taxes Receivable	7,280,115	0	7,280,115
Allowance for Uncollectible Property Taxes	(216,065)	0	(216,065)
Total Assets	\$ 17,197,766	\$ 1,624,928	\$ 18,822,694
<u>LIABILITIES</u>			
Accounts Payable	\$ 27,156	\$ 415	\$ 27,571
Contracts Payable	0	28,450	28,450
Due to Primary Government	24,247	0	24,247
Other Current Liabilities	1,695,596	0	1,695,596
Total Liabilities	\$ 1,746,999	\$ 28,865	\$ 1,775,864
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 6,884,219	\$ 0	\$ 6,884,219
Deferred Delinquent Property Taxes	171,114	0	171,114
Other Deferred/Unavailable Revenue	493,862	0	493,862
Total Deferred Inflows of Resources	\$ 7,549,195	\$ 0	\$ 7,549,195
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 1,026	\$ 637,488	\$ 638,514
Restricted for Capital Projects	0	550,575	550,575
Committed:			
Committed for Education	102,958	408,000	510,958
Assigned:			
Assigned for Education	852,012	0	852,012
Assigned for Capital Projects	800,489	0	800,489
Unassigned	6,145,087	0	6,145,087
Total Fund Balances	\$ 7,901,572	\$ 1,596,063	\$ 9,497,635
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,197,766	\$ 1,624,928	\$ 18,822,694

Exhibit I-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, 2017

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$	9,497,635
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	961,166	
Add: construction in progress		957,904	
Add: buildings and improvements net of accumulated depreciation		26,195,571	
Add: other capital assets net of accumulated depreciation		<u>4,130,190</u>	32,244,831
(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	\$	(187,309)	
Less: other postemployment benefits liability		(7,547,800)	
Less: termination benefits		(231,263)	
Less: net pension liability - teacher legacy plan		<u>(4,263,628)</u>	(12,230,000)
(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	\$	8,754,598	
Less: deferred inflows of resources related to pensions		<u>(5,641,309)</u>	3,113,289
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			10,231
(5) Net pension assets of the teacher retirement plan are not current financial resources and therefore are not reported in the governmental funds.			44,362
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>664,976</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>33,345,324</u></u>



## Exhibit I-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, 2017

	Major Fund	Nonmajor Funds	Total
	General Purpose School	Other Govern- mental Funds	Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 13,116,789	\$ 0	\$ 13,116,789
Licenses and Permits	2,323	0	2,323
Charges for Current Services	385,330	928,127	1,313,457
Other Local Revenues	576,488	762	577,250
State of Tennessee	36,510,542	32,332	36,542,874
Federal Government	160,959	7,169,618	7,330,577
Other Governments and Citizens Groups	0	1,331,523	1,331,523
Total Revenues	<u>\$ 50,752,431</u>	<u>\$ 9,462,362</u>	<u>\$ 60,214,793</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 29,483,070	\$ 3,362,796	\$ 32,845,866
Support Services	16,640,796	939,581	17,580,377
Operation of Non-instructional Services	1,809,353	3,707,016	5,516,369
Capital Outlay	822,450	0	822,450
Debt Service:			
Other Debt Service	127,428	0	127,428
Capital Projects	0	1,206,698	1,206,698
Total Expenditures	<u>\$ 48,883,097</u>	<u>\$ 9,216,091</u>	<u>\$ 58,099,188</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,869,334</u>	<u>\$ 246,271</u>	<u>\$ 2,115,605</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 22,167	\$ 0	\$ 22,167
Transfers In	20,191	0	20,191
Transfers Out	0	(20,191)	(20,191)
Total Other Financing Sources (Uses)	<u>\$ 42,358</u>	<u>\$ (20,191)</u>	<u>\$ 22,167</u>
Net Change in Fund Balances	\$ 1,911,692	\$ 226,080	\$ 2,137,772
Fund Balance, July 1, 2016	<u>5,989,880</u>	<u>1,369,983</u>	<u>7,359,863</u>
Fund Balance, June 30, 2017	<u>\$ 7,901,572</u>	<u>\$ 1,596,063</u>	<u>\$ 9,497,635</u>

Exhibit I-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, 2017

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 2,137,772
(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	\$ 1,831,573	
Less: current-year depreciation expense	<u>(1,707,415)</u>	124,158
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: capital assets donated		144,909
(3) 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, 2017	\$ 664,976	
Less: deferred delinquent property taxes and other deferred June 30, 2016	<u>(703,559)</u>	(38,583)
(4) 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	\$ (1,013,215)	
Change in compensated absences payable	(14,146)	
Change in termination benefits	37,059	
Change in net pension asset - agent plan	(171,494)	
Change in net pension asset - teacher retirement plan	26,415	
Change in net pension liability - teacher legacy plan	(3,993,031)	
Change in deferred outflows related to pensions	5,407,212	
Change in deferred inflows related to pensions	<u>717,545</u>	<u>996,345</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 3,364,601</u>

## Exhibit I-6

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2017

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>ASSETS</u>					
Cash	\$ 0	\$ 1,200	\$ 1,200	\$ 0	\$ 1,200
Equity in Pooled Cash and Investments	193,284	872,710	1,065,994	550,575	1,616,569
Accounts Receivable	29	0	29	0	29
Due from Other Governments	7,130	0	7,130	0	7,130
Total Assets	<u>\$ 200,443</u>	<u>\$ 873,910</u>	<u>\$ 1,074,353</u>	<u>\$ 550,575</u>	<u>\$ 1,624,928</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 415	\$ 0	\$ 415	\$ 0	\$ 415
Contracts Payable	0	28,450	28,450	0	28,450
Total Liabilities	<u>\$ 415</u>	<u>\$ 28,450</u>	<u>\$ 28,865</u>	<u>\$ 0</u>	<u>\$ 28,865</u>
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 28	\$ 637,460	\$ 637,488	\$ 0	\$ 637,488
Restricted for Capital Projects	0	0	0	550,575	550,575
Committed:					
Committed for Education	200,000	208,000	408,000	0	408,000
Total Fund Balances	<u>\$ 200,028</u>	<u>\$ 845,460</u>	<u>\$ 1,045,488</u>	<u>\$ 550,575</u>	<u>\$ 1,596,063</u>
Total Liabilities and Fund Balances	<u>\$ 200,443</u>	<u>\$ 873,910</u>	<u>\$ 1,074,353</u>	<u>\$ 550,575</u>	<u>\$ 1,624,928</u>

## Exhibit I-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, 2017

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 928,127	\$ 928,127	\$ 0	\$ 928,127
Other Local Revenues	0	762	762	0	762
State of Tennessee	0	32,332	32,332	0	32,332
Federal Government	4,322,169	2,847,449	7,169,618	0	7,169,618
Other Governments and Citizens Groups	0	0	0	1,331,523	1,331,523
Total Revenues	<u>\$ 4,322,169</u>	<u>\$ 3,808,670</u>	<u>\$ 8,130,839</u>	<u>\$ 1,331,523</u>	<u>\$ 9,462,362</u>
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,362,796	\$ 0	\$ 3,362,796	\$ 0	\$ 3,362,796
Support Services	939,581	0	939,581	0	939,581
Operation of Non-instructional Services	0	3,707,016	3,707,016	0	3,707,016
Capital Projects	0	0	0	1,206,698	1,206,698
Total Expenditures	<u>\$ 4,302,377</u>	<u>\$ 3,707,016</u>	<u>\$ 8,009,393</u>	<u>\$ 1,206,698</u>	<u>\$ 9,216,091</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 19,792</u>	<u>\$ 101,654</u>	<u>\$ 121,446</u>	<u>\$ 124,825</u>	<u>\$ 246,271</u>
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (20,191)	\$ 0	\$ (20,191)	\$ 0	\$ (20,191)
Total Other Financing Sources (Uses)	<u>\$ (20,191)</u>	<u>\$ 0</u>	<u>\$ (20,191)</u>	<u>\$ 0</u>	<u>\$ (20,191)</u>
Net Change in Fund Balances	\$ (399)	\$ 101,654	\$ 101,255	\$ 124,825	\$ 226,080
Fund Balance, July 1, 2016	<u>200,427</u>	<u>743,806</u>	<u>944,233</u>	<u>425,750</u>	<u>1,369,983</u>
Fund Balance, June 30, 2017	<u>\$ 200,028</u>	<u>\$ 845,460</u>	<u>\$ 1,045,488</u>	<u>\$ 550,575</u>	<u>\$ 1,596,063</u>

Exhibit I-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, 2017

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,116,789	\$ 0	\$ 0	\$ 13,116,789	\$ 12,465,334	\$ 12,780,334	\$ 336,455
Licenses and Permits	2,323	0	0	2,323	2,500	2,500	(177)
Charges for Current Services	385,330	0	0	385,330	369,024	369,024	16,306
Other Local Revenues	576,488	0	0	576,488	296,618	551,987	24,501
State of Tennessee	36,510,542	0	0	36,510,542	35,959,392	36,561,942	(51,400)
Federal Government	160,959	0	0	160,959	164,673	209,340	(48,381)
Total Revenues	\$ 50,752,431	\$ 0	\$ 0	\$ 50,752,431	\$ 49,257,541	\$ 50,475,127	\$ 277,304
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 24,632,165	\$ (114,055)	\$ 199,040	\$ 24,717,150	\$ 24,587,841	\$ 25,020,845	\$ 303,695
Special Education Program	3,298,199	0	0	3,298,199	3,335,874	3,341,391	43,192
Career and Technical Education Program	1,552,706	0	0	1,552,706	1,541,532	1,564,796	12,090
<u>Support Services</u>							
Attendance	127,773	0	0	127,773	132,636	132,537	4,764
Health Services	560,671	0	0	560,671	570,009	573,408	12,737
Other Student Support	1,182,764	0	5,276	1,188,040	1,219,490	1,219,290	31,250
Regular Instruction Program	2,156,772	0	33,723	2,190,495	2,170,695	2,253,198	62,703
Special Education Program	418,374	0	0	418,374	424,090	426,631	8,257
Career and Technical Education Program	90,279	0	0	90,279	94,546	94,546	4,267
Technology	197,744	0	3,600	201,344	204,300	216,786	15,442
Other Programs	392,017	0	0	392,017	0	392,017	0
Board of Education	1,076,891	0	0	1,076,891	1,229,453	1,232,103	155,212
Director of Schools	376,177	0	0	376,177	392,846	393,780	17,603
Office of the Principal	3,301,363	0	0	3,301,363	3,332,647	3,363,667	62,304
Fiscal Services	309,086	0	714	309,800	311,055	319,485	9,685
Operation of Plant	3,065,913	(28,940)	67,219	3,104,192	3,078,971	3,321,409	217,217
Maintenance of Plant	758,379	(72,134)	70,663	756,908	782,992	784,521	27,613
Transportation	2,540,076	(20,400)	27,095	2,546,771	2,773,303	2,848,030	301,259

(Continued)

Exhibit I-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 7/1/2016	Add: Encumbrances 6/30/2017	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Central and Other	\$ 86,517	\$ 0	\$ 0	\$ 86,517	\$ 108,104	\$ 108,104	\$ 21,587
<u>Operation of Non-instructional Services</u>							
Community Services	241,725	(1,100)	0	240,625	277,525	287,524	46,899
Early Childhood Education	1,567,628	0	36,949	1,604,577	1,687,733	1,607,066	2,489
<u>Capital Outlay</u>							
Regular Capital Outlay	822,450	(435,772)	776,441	1,163,119	651,071	1,528,204	365,085
<u>Other Debt Service</u>							
Education	127,428	0	0	127,428	127,428	377,428	250,000
Total Expenditures	\$ 48,883,097	\$ (672,401)	\$ 1,220,720	\$ 49,431,416	\$ 49,034,141	\$ 51,406,766	\$ 1,975,350
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,869,334	\$ 672,401	\$ (1,220,720)	\$ 1,321,015	\$ 223,400	\$ (931,639)	\$ 2,252,654
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 22,167	\$ 0	\$ 0	\$ 22,167	\$ 0	\$ 22,167	\$ 0
Transfers In	20,191	0	0	20,191	26,600	26,600	(6,409)
Transfers Out	0	0	0	0	(250,000)	0	0
Total Other Financing Sources	\$ 42,358	\$ 0	\$ 0	\$ 42,358	\$ (223,400)	\$ 48,767	\$ (6,409)
Net Change in Fund Balance	\$ 1,911,692	\$ 672,401	\$ (1,220,720)	\$ 1,363,373	\$ 0	\$ (882,872)	\$ 2,246,245
Fund Balance, July 1, 2016	5,989,880	(672,401)	0	5,317,479	4,123,551	4,123,551	1,193,928
Fund Balance, June 30, 2017	\$ 7,901,572	\$ 0	\$ (1,220,720)	\$ 6,680,852	\$ 4,123,551	\$ 3,240,679	\$ 3,440,173

## Exhibit I-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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 4,322,169	\$ 4,463,029	\$ 4,951,225	\$ (629,056)
Total Revenues	\$ 4,322,169	\$ 4,463,029	\$ 4,951,225	\$ (629,056)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,900,489	\$ 1,954,636	\$ 2,037,387	\$ 136,898
Alternative Instruction Program	46,383	46,294	46,383	0
Special Education Program	1,303,201	1,402,903	1,510,791	207,590
Career and Technical Education Program	112,723	18,022	115,469	2,746
<u>Support Services</u>				
Other Student Support	93,786	199,393	104,160	10,374
Regular Instruction Program	469,440	439,728	685,424	215,984
Special Education Program	373,595	374,553	421,611	48,016
Career and Technical Education Program	2,760	3,000	3,000	240
Total Expenditures	\$ 4,302,377	\$ 4,438,529	\$ 4,924,225	\$ 621,848
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,792	\$ 24,500	\$ 27,000	\$ (7,208)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (20,191)	\$ (24,500)	\$ (27,000)	\$ 6,809
Total Other Financing Sources	\$ (20,191)	\$ (24,500)	\$ (27,000)	\$ 6,809
Net Change in Fund Balance	\$ (399)	\$ 0	\$ 0	\$ (399)
Fund Balance, July 1, 2016	200,427	0	0	200,427
Fund Balance, June 30, 2017	\$ 200,028	\$ 0	\$ 0	\$ 200,028

## Exhibit I-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, 2017

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 928,127	\$ 820,000	\$ 943,000	\$ (14,873)
Other Local Revenues	762	1,000	1,000	(238)
State of Tennessee	32,332	40,000	40,000	(7,668)
Federal Government	2,847,449	2,737,188	2,932,188	(84,739)
Total Revenues	<u>\$ 3,808,670</u>	<u>\$ 3,598,188</u>	<u>\$ 3,916,188</u>	<u>\$ (107,518)</u>
<u>Expenditures</u>				
<u>Operation of Non-instructional Services</u>				
Food Service	\$ 3,707,016	\$ 3,598,188	\$ 3,916,188	\$ 209,172
Total Expenditures	<u>\$ 3,707,016</u>	<u>\$ 3,598,188</u>	<u>\$ 3,916,188</u>	<u>\$ 209,172</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 101,654</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 101,654</u>
Net Change in Fund Balance	\$ 101,654	\$ 0	\$ 0	\$ 101,654
Fund Balance, July 1, 2016	<u>743,806</u>	<u>977,673</u>	<u>977,673</u>	<u>(233,867)</u>
Fund Balance, June 30, 2017	<u><u>\$ 845,460</u></u>	<u><u>\$ 977,673</u></u>	<u><u>\$ 977,673</u></u>	<u><u>\$ (132,213)</u></u>



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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Greene County, Tennessee  
Schedule of Changes in Long-term Notes and Bonds  
For the Year Ended June 30, 2017

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-16	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-17
<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	\$ 15,004	\$ 0	\$ 15,004	\$ 0
Capital Outlay Note - Buses	425,750	1.2767	5-31-16	11-30-16	425,750	0	425,750	0
Energy Efficient Schools Initiative	809,679	0.75	6-24-16	12-1-23	0	809,679	0	809,679
Total Payable through Education Debt Service Fund					<u>\$ 440,754</u>	<u>\$ 809,679</u>	<u>\$ 440,754</u>	<u>\$ 809,679</u>
Total Notes Payable					<u>\$ 440,754</u>	<u>\$ 809,679</u>	<u>\$ 440,754</u>	<u>\$ 809,679</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	\$ 7,440,000	\$ 0	\$ 195,000	\$ 7,245,000
General Obligation - Refunding	6,665,000	2 to 2.1	11-30-11	6-1-21	4,550,000	0	850,000	3,700,000
General Obligation - Refunding	2,305,000	2	5-23-14	6-1-23	1,970,000	0	255,000	1,715,000
Total Payable through General Debt Service Fund					<u>\$ 13,960,000</u>	<u>\$ 0</u>	<u>\$ 1,300,000</u>	<u>\$ 12,660,000</u>
<u>Payable through Education Debt Service Fund</u>								
Rural School Refunding Bonds, Series 2005C	2,150,000	2.5 to 4	6-30-05	12-1-16	\$ 480,000	\$ 0	\$ 480,000	\$ 0
Rural School Bonds - 2010	990,000	2.25 to 2.75	9-2-10	6-1-20	990,000	0	0	990,000
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5	6-8-16	6-1-26	12,135,000	0	970,000	11,165,000
Total Payable through Education Debt Service Fund					<u>\$ 13,605,000</u>	<u>\$ 0</u>	<u>\$ 1,450,000</u>	<u>\$ 12,155,000</u>
Total Bonds Payable					<u>\$ 27,565,000</u>	<u>\$ 0</u>	<u>\$ 2,750,000</u>	<u>\$ 24,815,000</u>

## Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2018	\$ 122,016	\$ 5,652	\$ 127,668
2019	122,928	4,740	127,668
2020	123,852	3,816	127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	<u>\$ 809,679</u>	<u>\$ 20,149</u>	<u>\$ 829,828</u>

Year Ending June 30	Bonds		
	Principal	Interest	Total
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	<u>\$ 24,815,000</u>	<u>\$ 3,777,811</u>	<u>\$ 28,592,811</u>

Exhibit J-3

Greene County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Greene County School Department  
For the Year Ended June 30, 2017

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	General Capital Projects	Reimburse expenses	\$ 28,000
General	Solid Waste/Sanitation	Operations	300,000
Special Purpose	General	Reimburse expenses	3,540
Other Capital Projects	Education Debt Service	Debt payments	15,244
Education Debt Service	General Capital Projects	Internal Financing for School Capital Expenditures	<u>521,844</u>
Total Transfers Primary Government			<u>\$ 868,628</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 20,191</u>
Total Transfers Discretely Presented Greene County School Department			<u>\$ 20,191</u>

Exhibit J-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, 2017

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 102,846	\$ 100,000	The Cincinnati Insurance Company
Highway Superintendent	Section 8-24-102, <i>TCA</i>	89,044	100,000	"
Director of Schools	State Board of Education and County Board of Education	106,499 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	80,949	2,275,356	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	80,949	50,000	"
Director of Accounts and Budgets	County Commission	58,534	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	80,949	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	80,949	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	80,949 (2)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	80,949	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	98,548 (3)	100,000	"
Purchasing Agent	County Commission	40,814	10,000	Travelers Casualty and Surety Company of America
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	The 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) Does not include \$1,771 of special commissioner fees.

(3) Includes \$8,904 for serving as a workhouse superintendent and \$600 for a law enforcement training supplement.

## Exhibit J-5

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2017

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu- tional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 6,325,090	\$ 1,918,417	\$ 345,948	\$ 0	\$ 0	\$ 1,948,610
Trustee's Collections - Prior Year	215,341	16	9,038	0	0	50,905
Trustee's Collections - Bankruptcy	214	27	10	0	0	56
Circuit Clerk/Clerk and Master Collections - Prior Years	80,507	5,024	3,648	0	0	20,024
Interest and Penalty	75,410	3,974	3,397	0	0	19,148
Pickup Taxes	1,254	2	21	0	0	117
Payments in-Lieu-of Taxes - T.V.A.	3,675	1,198	247	0	0	1,222
Payments in-Lieu-of Taxes - Local Utilities	9,643	2,925	527	0	0	2,971
Payments in-Lieu-of Taxes - Other	27,750	8,408	1,517	0	0	8,547
<u>County Local Option Taxes</u>						
Local Option Sales Tax	1,083,078	0	0	0	0	0
Hotel/Motel Tax	201,908	0	0	0	0	0
Wheel Tax	1,879,631	0	0	0	0	671,126
Litigation Tax - General	245,478	0	0	0	0	0
Litigation Tax - Special Purpose	153,462	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	649,179	0	0	0	0	0
Mixed Drink Tax	1,635	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	95,643
Other County Local Option Taxes	153,533	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	16,030	4,862	877	0	0	4,938
Wholesale Beer Tax	192,748	0	0	0	0	0
Interstate Telecommunications Tax	4,023	0	0	0	0	0
Total Local Taxes	\$ 11,319,589	\$ 1,944,853	\$ 365,230	\$ 0	\$ 0	\$ 2,823,307

(Continued)

## Exhibit J-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>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,950	\$ 0	\$ 0	\$ 0	\$ 0	0
Animal Vaccination	15,863	0	0	0	0	0
Cable TV Franchise	417,415	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,597	0	0	0	0	0
Building Permits	161,851	0	0	0	0	0
Other Permits	0	0	0	0	0	550
Total Licenses and Permits	\$ 600,676	\$ 0	\$ 0	\$ 0	\$ 0	550
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 26,658	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	16,934	0	0	0	0	0
Drug Control Fines	0	0	0	22,566	0	0
Jail Fees	11,534	0	0	0	0	0
Data Entry Fee - Circuit Court	4,429	0	0	0	0	0
Courtroom Security Fee	8,401	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	2,544	0	0	0	0	0
DUI Treatment Fines	1,895	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	72,694	0	0	0	0	0
Officers Costs	125,039	0	0	0	0	0
Game and Fish Fines	104	0	0	0	0	0
Drug Control Fines	0	0	0	22,156	0	0

(Continued)

## Exhibit J-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>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Court Fees	\$ 12,573	\$ 0	\$ 0	\$ 0	\$ 0	0
Jail Fees	134,964	0	0	0	0	0
DUI Treatment Fines	15,677	0	0	0	0	0
Data Entry Fee - General Sessions Court	37,847	0	0	0	0	0
Courtroom Security Fee	129,478	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	4,366	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	2,742	0	0	0	0	0
Data Entry Fee - Chancery Court	4,872	0	0	0	0	0
Courtroom Security Fee	9,282	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	2,510	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	5,438	0	0	24,394	0	0
Total Fines, Forfeitures, and Penalties	\$ 629,981	\$ 0	\$ 0	\$ 69,116	\$ 0	0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 178,316	\$ 0	\$ 0	\$ 0	0
Solid Waste Disposal Fee	0	26,452	0	0	0	0
Patient Charges	4,321,963	0	0	0	0	0
Work Release Charges for Board	4,355	0	0	0	0	0
Other General Service Charges	5,393	0	0	0	0	0
Service Charges	14,908	0	0	0	0	0

(Continued)



Exhibit J-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>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Subdivision Lot Fees	\$ 9,450	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Copy Fees	2,001	0	0	0	0	0
Telephone Commissions	120,565	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	709	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	1,771	0
Data Processing Fee - Register	21,916	0	0	0	0	0
Data Processing Fee - Sheriff	9,275	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,000	0	0	0	0	0
Data Processing Fee - County Clerk	6,567	0	0	0	0	0
Total Charges for Current Services	\$ 4,522,393	\$ 204,768	\$ 0	\$ 0	\$ 2,480	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 35,692	\$ 9,985	\$ 10,745	\$ 0	\$ 0	\$ 10,535
Lease/Rentals	7,500	33,905	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	19,979
Commissary Sales	521,343	0	0	0	0	0
Sale of Recycled Materials	1,288	122,031	0	0	0	2,977
Miscellaneous Refunds	16,389	313	0	0	0	49
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	9,300	0	0	0	0	0
Sale of Equipment	97,989	2,554	0	0	0	604
Sale of Property	39,090	207	0	0	0	0
Contributions and Gifts	14,361	0	0	0	0	0

(Continued)

## Exhibit J-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 Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>						
Other Local Revenues	\$ 5,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 748,412	\$ 168,995	\$ 10,745	\$ 0	\$ 0	\$ 34,144
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 921,260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	222,652	0	0	0	0	0
General Sessions Court Clerk	617,846	0	0	0	0	0
Clerk and Master	200,482	0	0	0	0	0
Register	281,348	0	0	0	0	0
Sheriff	24,772	0	0	0	0	0
Trustee	847,335	0	0	0	0	0
Total Fees Received From County Officials	\$ 3,115,695	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 4,582	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	49,381	0	0	0	0
Other General Government Grants	50,730	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	31,200	0	0	0	0	0
Other Public Safety Grants	19,188	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	517,449	0	0	0	0	0

(Continued)

## Exhibit J-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>State of Tennessee (Cont.)</u>						
<u>Public Works Grants</u>						
Litter Program	\$ 44,572	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other State Revenues</u>						
Income Tax	122,647	0	0	0	0	0
Beer Tax	18,415	0	0	0	0	0
Vehicle Certificate of Title Fees	16,771	0	0	0	0	0
Alcoholic Beverage Tax	129,921	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,099,095	0	0	0
Contracted Prisoner Boarding	909,705	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,363,318
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	15,164	0	0	0	0	0
State Shared Sales Tax - Cities	10,846	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	2,790	0	0	0	0	57,349
Total State of Tennessee	\$ 1,893,980	\$ 49,381	\$ 1,099,095	\$ 0	\$ 0	2,470,332
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Civil Defense Reimbursement	74,099	0	0	0	0	0
Law Enforcement Grants	15,892	0	0	0	0	0
Other Federal through State	14,971	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	23,951	0	0	0	0	0
Forest Service	13,012	0	0	0	0	2,595

(Continued)

## Exhibit J-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>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue (Cont.)</u>						
Other Direct Federal Revenue	\$ 30,687	\$ 0	\$ 0	\$ 0	\$ 0	0
Total Federal Government	\$ 172,612	\$ 0	\$ 0	\$ 0	\$ 0	2,595
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 124,656	\$ 0	\$ 0	\$ 0	\$ 0	0
Paving and Maintenance	0	0	0	0	0	212,541
Contributions	138,000	0	0	0	0	0
Contracted Services	7,702	0	0	0	0	131,929
<u>Citizens Groups</u>						
Donations	3,876	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 274,234	\$ 0	\$ 0	\$ 0	\$ 0	344,470
Total	\$ 23,277,572	\$ 2,367,997	\$ 1,475,070	\$ 69,116	\$ 2,480	\$ 5,675,398

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General	Education	General	Community	HUD
	Debt	Debt	Capital	Development/	Grant
	Service	Service	Projects	Industrial	Projects
				Park	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 608,862	\$ 1,797,628	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	15,872	51,168	0	0	0
Trustee's Collections - Bankruptcy	17	79	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	6,084	28,093	0	0	0
Interest and Penalty	5,971	22,557	0	0	0
Pickup Taxes	37	38	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	452	1,803	19	0	0
Payments in-Lieu-of Taxes - Local Utilities	1,004	4,062	0	0	0
Payments in-Lieu-of Taxes - Other	2,665	9,757	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	692,425	0	0	0
Hotel/Motel Tax	133,703	0	0	0	0
Wheel Tax	1,006,689	0	134,225	0	0
Litigation Tax - General	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	211,727	0	0	0	0
Business Tax	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0
Other County Local Option Taxes	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	1,540	6,752	0	0	0
Wholesale Beer Tax	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0
Total Local Taxes	\$ 1,994,623	\$ 2,614,362	\$ 134,244	\$ 0	\$ 0

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General	Education	General	Community	HUD
	Debt	Debt	Capital	Development/	Grant
	Service	Service	Projects	Industrial	Projects
				Park	
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	0	0	0	0	0
Cable TV Franchise	0	0	0	0	0
<u>Permits</u>					
Beer Permits	0	0	0	0	0
Building Permits	0	0	0	0	0
Other Permits	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	0	0	0	0	0
Drug Control Fines	0	0	0	0	0
Jail Fees	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
<u>Criminal Court</u>					
Drug Court Fees	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
<u>General Sessions Court</u>					
Fines	0	0	0	0	0
Officers Costs	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0
Drug Control Fines	0	0	0	0	0

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>General Sessions Court (Cont.)</u>					
Drug Court Fees	\$ 0	\$ 0	\$ 0	\$ 0	0
Jail Fees	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
<u>Juvenile Court</u>					
Fines	0	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
<u>Other Courts - In-county</u>					
Drug Court Fees	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Disposal Fee	0	0	0	0	0
Patient Charges	0	0	0	0	0
Work Release Charges for Board	0	0	0	0	0
Other General Service Charges	0	0	0	0	0
Service Charges	0	0	0	0	0

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects
<u>Charges for Current Services (Cont.)</u>					
<u>Fees</u>					
Subdivision Lot Fees	\$ 0	\$ 0	\$ 0	\$ 0	0
Copy Fees	0	0	0	0	0
Telephone Commissions	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 3,326	\$ 14,598	\$ 0	\$ 0	0
Lease/Rentals	0	0	45,000	0	0
Sale of Materials and Supplies	0	0	0	0	0
Commissary Sales	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0
<u>Nonrecurring Items</u>					
Revenue from Joint Ventures	0	0	0	0	0
Sale of Equipment	0	0	1,069	0	0
Sale of Property	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0

(Continued)



## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 3,326	\$ 14,598	\$ 46,069	\$ 0	\$ 0
<u>Fees Received From County Officials</u>					
<u>Fees In-Lieu-of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0
Clerk and Master	0	0	0	0	0
Register	0	0	0	0	0
Sheriff	0	0	0	0	0
Trustee	0	0	0	0	0
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	0	0	0	0
Other General Government Grants	0	0	0	0	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	0

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects
<u>State of Tennessee (Cont.)</u>					
<u>Public Works Grants</u>					
Litter Program	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other State Revenues</u>					
Income Tax	0	0	0	0	0
Beer Tax	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0
State Shared Sales Tax - Cities	0	0	0	0	0
Other State Grants	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Federal Government</u>					
<u>Federal Through State</u>					
Community Development	\$ 0	\$ 0	\$ 0	192,387	0
Civil Defense Reimbursement	0	0	0	0	0
Law Enforcement Grants	0	0	0	0	0
Other Federal through State	0	0	578,789	0	3,000
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	0
Forest Service	0	0	0	0	0

(Continued)

## Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds		
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	HUD Grant Projects
<u>Federal Government (Cont.)</u>					
<u>Direct Federal Revenue (Cont.)</u>					
Other Direct Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Federal Government	\$ 0	\$ 0	\$ 578,789	\$ 192,387	\$ 3,000
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Paving and Maintenance	0	0	0	0	0
Contributions	0	127,428	0	0	0
Contracted Services	0	0	0	0	0
<u>Citizens Groups</u>					
Donations	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 0	\$ 127,428	\$ 0	\$ 0	\$ 0
Total	\$ 1,997,949	\$ 2,756,388	\$ 759,102	\$ 192,387	\$ 3,000

(Continued)

## Exhibit J-5

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

	Capital Projects Fund	Other Capital Projects	Total
<hr/>			
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$	12,944,555
Trustee's Collections - Prior Year	0		342,340
Trustee's Collections - Bankruptcy	0		403
Circuit Clerk/Clerk and Master Collections - Prior Years	0		143,380
Interest and Penalty	0		130,457
Pickup Taxes	0		1,469
Payments in-Lieu-of Taxes - T.V.A.	0		8,616
Payments in-Lieu-of Taxes - Local Utilities	0		21,132
Payments in-Lieu-of Taxes - Other	0		58,644
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0		1,775,503
Hotel/Motel Tax	133,704		469,315
Wheel Tax	0		3,691,671
Litigation Tax - General	0		245,478
Litigation Tax - Special Purpose	0		153,462
Litigation Tax - Jail, Workhouse, or Courthouse	0		211,727
Business Tax	0		649,179
Mixed Drink Tax	0		1,635
Mineral Severance Tax	0		95,643
Other County Local Option Taxes	0		153,533
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0		34,999
Wholesale Beer Tax	0		192,748
Interstate Telecommunications Tax	0		4,023
Total Local Taxes	\$ 133,704	\$	21,329,912

(Continued)

## Exhibit J-5

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

	Capital Projects Fund		Other Capital Projects	Total
<hr/>				
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$	0	\$	2,950
Animal Vaccination		0		15,863
Cable TV Franchise		0		417,415
<u>Permits</u>				
Beer Permits		0		2,597
Building Permits		0		161,851
Other Permits		0		550
Total Licenses and Permits	\$	0	\$	601,226
<hr/>				
<u>Fines, Forfeitures, and Penalties</u>				
<u>Circuit Court</u>				
Fines	\$	0	\$	26,658
Officers Costs		0		16,934
Drug Control Fines		0		22,566
Jail Fees		0		11,534
Data Entry Fee - Circuit Court		0		4,429
Courtroom Security Fee		0		8,401
<u>Criminal Court</u>				
Drug Court Fees		0		2,544
DUI Treatment Fines		0		1,895
<u>General Sessions Court</u>				
Fines		0		72,694
Officers Costs		0		125,039
Game and Fish Fines		0		104
Drug Control Fines		0		22,156

(Continued)

## Exhibit J-5

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

	Capital Projects Fund	Other Capital Projects	Total
<hr/>			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>General Sessions Court (Cont.)</u>			
Drug Court Fees	\$ 0	\$	12,573
Jail Fees	0		134,964
DUI Treatment Fines	0		15,677
Data Entry Fee - General Sessions Court	0		37,847
Courtroom Security Fee	0		129,478
<u>Juvenile Court</u>			
Fines	0		4,366
<u>Chancery Court</u>			
Officers Costs	0		2,742
Data Entry Fee - Chancery Court	0		4,872
Courtroom Security Fee	0		9,282
<u>Other Courts - In-county</u>			
Drug Court Fees	0		2,510
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0		29,832
Total Fines, Forfeitures, and Penalties	\$ 0	\$	699,097
<hr/>			
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$ 0	\$	178,316
Solid Waste Disposal Fee	0		26,452
Patient Charges	0		4,321,963
Work Release Charges for Board	0		4,355
Other General Service Charges	0		5,393
Service Charges	0		14,908

(Continued)

## Exhibit J-5

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

	Capital Projects Fund		Other Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>				
<u>Fees</u>				
Subdivision Lot Fees	\$	0	\$	9,450
Copy Fees		0		2,001
Telephone Commissions		0		120,565
Constitutional Officers' Fees and Commissions		0		709
Special Commissioner Fees/Special Master Fees		0		1,771
Data Processing Fee - Register		0		21,916
Data Processing Fee - Sheriff		0		9,275
Sexual Offender Registration Fee - Sheriff		0		6,000
Data Processing Fee - County Clerk		0		6,567
Total Charges for Current Services	\$	0	\$	4,729,641
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$	0	\$	84,881
Lease/Rentals		0		86,405
Sale of Materials and Supplies		0		19,979
Commissary Sales		0		521,343
Sale of Recycled Materials		0		126,296
Miscellaneous Refunds		0		16,751
<u>Nonrecurring Items</u>				
Revenue from Joint Ventures		0		9,300
Sale of Equipment		0		102,216
Sale of Property		0		39,297
Contributions and Gifts		0		14,361

(Continued)

## Exhibit J-5

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

	Capital Projects Fund	Other Capital Projects	Total
<hr/>			
<u>Other Local Revenues (Cont.)</u>			
<u>Other Local Revenues</u>			
Other Local Revenues	\$ 0	\$	5,460
Total Other Local Revenues	\$ 0	\$	1,026,289
<hr/>			
<u>Fees Received From County Officials</u>			
<u>Fees In-Lieu-of Salary</u>			
County Clerk	\$ 0	\$	921,260
Circuit Court Clerk	0		222,652
General Sessions Court Clerk	0		617,846
Clerk and Master	0		200,482
Register	0		281,348
Sheriff	0		24,772
Trustee	0		847,335
Total Fees Received From County Officials	\$ 0	\$	3,115,695
<hr/>			
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
Juvenile Services Program	\$ 0	\$	4,582
Solid Waste Grants	0		49,381
Other General Government Grants	0		50,730
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	0		31,200
Other Public Safety Grants	0		19,188
<u>Health and Welfare Grants</u>			
Health Department Programs	0		517,449

(Continued)



## Exhibit J-5

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

	Capital Projects Fund		Other Capital Projects	Total
<hr/>				
<u>State of Tennessee (Cont.)</u>				
<u>Public Works Grants</u>				
Litter Program	\$	0	\$	44,572
<u>Other State Revenues</u>				
Income Tax		0		122,647
Beer Tax		0		18,415
Vehicle Certificate of Title Fees		0		16,771
Alcoholic Beverage Tax		0		129,921
State Revenue Sharing - T.V.A.		0		1,099,095
Contracted Prisoner Boarding		0		909,705
Gasoline and Motor Fuel Tax		0		2,363,318
Petroleum Special Tax		0		49,665
Registrar's Salary Supplement		0		15,164
State Shared Sales Tax - Cities		0		10,846
Other State Grants		7,448		7,448
Other State Revenues		0		60,139
Total State of Tennessee	\$	7,448	\$	5,520,236
<hr/>				
<u>Federal Government</u>				
<u>Federal Through State</u>				
Community Development	\$	0	\$	192,387
Civil Defense Reimbursement		0		74,099
Law Enforcement Grants		0		15,892
Other Federal through State		0		596,760
<u>Direct Federal Revenue</u>				
Police Service (Lake Area)		0		23,951
Forest Service		0		15,607

(Continued)

## Exhibit J-5

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

	Capital Projects Fund	Other Capital Projects	Total
<u>Federal Government (Cont.)</u>			
<u>Direct Federal Revenue (Cont.)</u>			
Other Direct Federal Revenue	\$ 0	\$ 30,687	
Total Federal Government	\$ 0	\$ 949,383	
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Prisoner Board	\$ 0	\$ 124,656	
Paving and Maintenance	0	212,541	
Contributions	0	265,428	
Contracted Services	0	139,631	
<u>Citizens Groups</u>			
Donations	0	3,876	
Total Other Governments and Citizens Groups	\$ 0	\$ 746,132	
Total	\$ 141,152	\$ 38,717,611	

## Exhibit J-6

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2017

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,665,001	\$ 0	\$ 0	\$ 0	\$ 6,665,001
Trustee's Collections - Prior Year	174,933	0	0	0	174,933
Trustee's Collections - Bankruptcy	184	0	0	0	184
Circuit Clerk/Clerk and Master Collections - Prior Years	66,257	0	0	0	66,257
Interest and Penalty	64,801	0	0	0	64,801
Pickup Taxes	401	0	0	0	401
Payments in-Lieu-of Taxes - T.V.A.	6,116	0	0	0	6,116
Payments in-Lieu-of Taxes - Local Utilities	263,591	0	0	0	263,591
Payments in-Lieu-of Taxes - Other	29,647	0	0	0	29,647
<u>County Local Option Taxes</u>					
Local Option Sales Tax	5,822,496	0	0	0	5,822,496
Mixed Drink Tax	2,013	0	0	0	2,013
<u>Statutory Local Taxes</u>					
Bank Excise Tax	16,902	0	0	0	16,902
Interstate Telecommunications Tax	4,292	0	0	0	4,292
Other Statutory Local Taxes	155	0	0	0	155
Total Local Taxes	\$ 13,116,789	\$ 0	\$ 0	\$ 0	\$ 13,116,789
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 2,323	\$ 0	\$ 0	\$ 0	\$ 2,323
Total Licenses and Permits	\$ 2,323	\$ 0	\$ 0	\$ 0	\$ 2,323

(Continued)

## Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Sale of Electricity	\$ 5,588	\$ 0	\$ 0	\$ 0	\$ 5,588
<u>Fees</u>					
Vending Machine Collections	278	0	0	0	278
<u>Education Charges</u>					
Lunch Payments - Children	0	0	587,890	0	587,890
Lunch Payments - Adults	0	0	115,366	0	115,366
Income from Breakfast	0	0	130,665	0	130,665
A la Carte Sales	0	0	94,206	0	94,206
Transportation - Other State Systems	94,843	0	0	0	94,843
Receipts from Individual Schools	72,019	0	0	0	72,019
Community Service Fees - Children	211,711	0	0	0	211,711
TBI Criminal Background Fee	891	0	0	0	891
Total Charges for Current Services	\$ 385,330	\$ 0	\$ 928,127	\$ 0	\$ 1,313,457
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 53,427	\$ 0	\$ 762	\$ 0	\$ 54,189
Lease/Rentals	15,489	0	0	0	15,489
Sale of Recycled Materials	1,115	0	0	0	1,115
Miscellaneous Refunds	123,150	0	0	0	123,150
<u>Nonrecurring Items</u>					
Sale of Property	45,000	0	0	0	45,000
Damages Recovered from Individuals	372	0	0	0	372
Contributions and Gifts	316,270	0	0	0	316,270

(Continued)

## Exhibit J-6

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

		Special Revenue Funds		Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 21,665	\$ 0	\$ 0	\$ 0	\$ 21,665
Total Other Local Revenues	\$ 576,488	\$ 0	\$ 762	\$ 0	\$ 577,250
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 392,017	\$ 0	\$ 0	\$ 0	\$ 392,017
<u>State Education Funds</u>					
Basic Education Program	33,640,000	0	0	0	33,640,000
Early Childhood Education	1,604,581	0	0	0	1,604,581
School Food Service	0	0	32,332	0	32,332
Driver Education	39,268	0	0	0	39,268
Other State Education Funds	529,489	0	0	0	529,489
Coordinated School Health	99,957	0	0	0	99,957
Internet Connectivity	17,947	0	0	0	17,947
Family Resource Centers	29,611	0	0	0	29,611
Career Ladder Program	122,152	0	0	0	122,152
<u>Other State Revenues</u>					
Safe Schools	35,520	0	0	0	35,520
Total State of Tennessee	\$ 36,510,542	\$ 0	\$ 32,332	\$ 0	\$ 36,542,874
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,040,396	\$ 0	\$ 2,040,396
USDA - Commodities	0	0	169,909	0	169,909

(Continued)

## Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
Breakfast	\$ 0	\$ 0	\$ 627,049	\$ 0	\$ 627,049
USDA - Other	0	0	10,095	0	10,095
Vocational Education - Basic Grants to States	0	119,623	0	0	119,623
Title I Grants to Local Education Agencies	0	2,010,601	0	0	2,010,601
Special Education - Grants to States	40,263	1,631,297	0	0	1,671,560
Special Education Preschool Grants	0	114,601	0	0	114,601
English Language Acquisition Grants	0	6,049	0	0	6,049
Rural Education	0	128,457	0	0	128,457
Eisenhower Professional Development State Grants	0	311,541	0	0	311,541
Other Federal through State	62,055	0	0	0	62,055
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	50,856	0	0	0	50,856
Forest Service	7,785	0	0	0	7,785
Total Federal Government	\$ 160,959	\$ 4,322,169	\$ 2,847,449	\$ 0	\$ 7,330,577
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 1,331,523	\$ 1,331,523
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 1,331,523	\$ 1,331,523
Total	\$ 50,752,431	\$ 4,322,169	\$ 3,808,670	\$ 1,331,523	\$ 60,214,793

## Exhibit J-7

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2017

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	19,025	
Social Security		994	
Pensions		836	
Employer Medicare		275	
Dues and Memberships		4,587	
Legal Notices, Recording, and Court Costs		262	
Postal Charges		16	
Travel		829	
Other Charges		378	
Total County Commission			\$ 27,202

County Mayor/Executive

County Official/Administrative Officer	\$	102,846	
Secretary(ies)		26,942	
Part-time Personnel		1,353	
Other Salaries and Wages		1,518	
Social Security		8,110	
Pensions		10,608	
Life Insurance		82	
Medical Insurance		8,112	
Unemployment Compensation		57	
Employer Medicare		1,897	
Communication		1,940	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		1,258	
Postal Charges		60	
Rentals		5,327	
Office Supplies		982	
Office Equipment		110	
Total County Mayor/Executive			173,202

County Attorney

County Official/Administrative Officer	\$	60,708
Assistant(s)		29,810
Overtime Pay		4,545
Social Security		5,542
Pensions		7,662
Life Insurance		82
Medical Insurance		23,964
Unemployment Compensation		96
Employer Medicare		1,296
Other Fringe Benefits		120
Communication		1,558
Legal Services		155
Legal Notices, Recording, and Court Costs		436
Postal Charges		112
Travel		82

(Continued)

## Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)County Attorney (Cont.)

Tuition	\$	450	
Other Contracted Services		3,090	
Office Supplies		499	
Periodicals		535	
Total County Attorney			\$ 140,742

Election Commission

County Official/Administrative Officer	\$	72,854	
Clerical Personnel		26,594	
Temporary Personnel		31,517	
Overtime Pay		8,699	
Election Commission		8,420	
Election Workers		24,595	
Social Security		8,306	
Pensions		8,482	
Life Insurance		82	
Medical Insurance		37,500	
Unemployment Compensation		376	
Employer Medicare		2,204	
Communication		3,410	
Contracts with Private Agencies		7,620	
Data Processing Services		26,870	
Dues and Memberships		175	
Legal Notices, Recording, and Court Costs		22,246	
Maintenance and Repair Services - Equipment		31,719	
Maintenance and Repair Services - Office Equipment		4,157	
Postal Charges		7,034	
Printing, Stationery, and Forms		14,812	
Rentals		3,540	
Travel		4,786	
Tuition		2,050	
Equipment and Machinery Parts		60	
Gasoline		188	
Office Supplies		5,632	
Periodicals		180	
Other Supplies and Materials		210	
Office Equipment		1,351	
Total Election Commission			365,669

Register of Deeds

County Official/Administrative Officer	\$	80,949
Accountants/Bookkeepers		28,873
Clerical Personnel		108,164
Social Security		13,163
Pensions		17,512
Life Insurance		210
Medical Insurance		64,152

(Continued)



## Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)Register of Deeds (Cont.)

Unemployment Compensation	\$	240	
Employer Medicare		3,078	
Communication		1,261	
Postal Charges		185	
Rentals		19,334	
Office Supplies		2,194	
Total Register of Deeds			\$ 339,315

Codes Compliance

Postal Charges	\$	1,005	
Total Codes Compliance			1,005

Geographical Information Systems

Salary Supplements	\$	613	
Social Security		38	
Pensions		43	
Employer Medicare		9	
Data Processing Services		145	
Maintenance and Repair Services - Equipment		6,300	
Travel		791	
Tuition		550	
Data Processing Equipment		2,286	
Total Geographical Information Systems			10,775

County Buildings

Maintenance Personnel	\$	47,751	
Part-time Personnel		19,188	
Overtime Pay		3,666	
Social Security		4,259	
Pensions		3,982	
Life Insurance		67	
Medical Insurance		20,001	
Unemployment Compensation		233	
Employer Medicare		996	
Communication		1,596	
Maintenance and Repair Services - Buildings		5,875	
Maintenance and Repair Services - Equipment		9,737	
Maintenance and Repair Services - Vehicles		1,181	
Pest Control		1,540	
Rentals		733	
Other Contracted Services		23,733	
Custodial Supplies		8,276	
Electricity		65,792	
Equipment and Machinery Parts		1,450	
Gasoline		1,458	
General Construction Materials		9,121	
Natural Gas		5,762	

(Continued)

## Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)County Buildings (Cont.)

Road Signs	\$	4,280	
Tires and Tubes		293	
Uniforms		1,180	
Water and Sewer		4,111	
Other Supplies and Materials		530	
Building Improvements		23,479	
Heating and Air Conditioning Equipment		3,800	
Other Equipment		640	
Total County Buildings			\$ 274,710

FinanceAccounting and Budgeting

Supervisor/Director	\$	58,534	
Accountants/Bookkeepers		149,079	
Part-time Personnel		2,481	
Overtime Pay		264	
Social Security		12,252	
Pensions		16,683	
Life Insurance		245	
Medical Insurance		60,324	
Unemployment Compensation		288	
Employer Medicare		2,902	
Other Fringe Benefits		120	
Audit Services		24,779	
Communication		3,624	
Data Processing Services		17,865	
Legal Notices, Recording, and Court Costs		826	
Maintenance and Repair Services - Office Equipment		5,116	
Postal Charges		3,703	
Printing, Stationery, and Forms		2,420	
Rentals		906	
Tuition		345	
Office Supplies		5,252	
Premiums on Corporate Surety Bonds		617	
Data Processing Equipment		2,755	
Office Equipment		4,354	
Total Accounting and Budgeting			375,734

Purchasing

Supervisor/Director	\$	40,814
Purchasing Personnel		32,093
Social Security		4,223
Pensions		5,872
Life Insurance		82
Medical Insurance		31,704
Unemployment Compensation		96
Employer Medicare		988

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Finance (Cont.)Purchasing (Cont.)

Other Fringe Benefits	\$	120	
Communication		1,628	
Dues and Memberships		270	
Legal Notices, Recording, and Court Costs		308	
Postal Charges		42	
Printing, Stationery, and Forms		386	
Rentals		998	
Office Supplies		764	
Premiums on Corporate Surety Bonds		852	
Total Purchasing			\$ 121,240

Property Assessor's Office

County Official/Administrative Officer	\$	80,949	
Assistant(s)		31,144	
Data Processing Personnel		2,526	
Assessment Personnel		169,992	
Part-time Personnel		1,191	
Board and Committee Members Fees		4,600	
Social Security		17,225	
Pensions		22,812	
Life Insurance		350	
Medical Insurance		96,450	
Unemployment Compensation		463	
Employer Medicare		4,028	
Other Fringe Benefits		220	
Communication		2,161	
Contracts with Government Agencies		31,213	
Dues and Memberships		2,280	
Legal Notices, Recording, and Court Costs		240	
Maintenance and Repair Services - Vehicles		702	
Postal Charges		1,017	
Printing, Stationery, and Forms		165	
Rentals		1,417	
Travel		596	
Other Contracted Services		31,946	
Equipment and Machinery Parts		664	
Garage Supplies		50	
Gasoline		1,970	
Office Supplies		3,992	
Periodicals		136	
Tires and Tubes		356	
Other Supplies and Materials		582	
Premiums on Corporate Surety Bonds		533	
Data Processing Equipment		321	
Furniture and Fixtures		174	
Total Property Assessor's Office			512,465

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Finance (Cont.)Reappraisal Program

Communication	\$	173	
Postal Charges		1,603	
Gasoline		1,608	
Office Supplies		998	
Total Reappraisal Program			\$ 4,382

County Trustee's Office

County Official/Administrative Officer	\$	80,949	
Assistant(s)		35,352	
Accountants/Bookkeepers		27,425	
Clerical Personnel		13,388	
Part-time Personnel		15,548	
Overtime Pay		3,312	
Social Security		10,270	
Pensions		12,863	
Life Insurance		94	
Medical Insurance		45,828	
Unemployment Compensation		191	
Employer Medicare		2,422	
Communication		1,341	
Dues and Memberships		160	
Maintenance and Repair Services - Office Equipment		10,394	
Postal Charges		20,156	
Printing, Stationery, and Forms		289	
Rentals		516	
Travel		1,870	
Office Supplies		2,892	
Office Equipment		4,150	
Total County Trustee's Office			289,410

County Clerk's Office

County Official/Administrative Officer	\$	80,949
Assistant(s)		35,591
Clerical Personnel		146,288
Part-time Personnel		22,945
Overtime Pay		2,851
Social Security		16,604
Pensions		21,326
Life Insurance		323
Medical Insurance		86,388
Unemployment Compensation		415
Employer Medicare		4,001
Communication		4,046
Dues and Memberships		922
Legal Notices, Recording, and Court Costs		126
Maintenance and Repair Services - Office Equipment		23,762
Postal Charges		13,797

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Finance (Cont.)County Clerk's Office (Cont.)

Printing, Stationery, and Forms	\$	2,542	
Rentals		4,581	
Travel		1,531	
Office Supplies		8,060	
Periodicals		386	
Other Charges		680	
Furniture and Fixtures		1,828	
Total County Clerk's Office			\$ 479,942

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	80,949	
Assistant(s)		33,680	
Accountants/Bookkeepers		57,750	
Clerical Personnel		236,060	
Part-time Personnel		6,062	
Overtime Pay		14,598	
Jury and Witness Expense		6,991	
Social Security		24,674	
Pensions		33,934	
Life Insurance		541	
Medical Insurance		203,560	
Unemployment Compensation		719	
Employer Medicare		5,771	
Other Fringe Benefits		170	
Communication		4,225	
Data Processing Services		24,617	
Dues and Memberships		742	
Legal Notices, Recording, and Court Costs		660	
Maintenance and Repair Services - Office Equipment		9,360	
Postal Charges		3,000	
Printing, Stationery, and Forms		4,227	
Rentals		4,898	
Travel		232	
Other Contracted Services		1,844	
Office Supplies		5,150	
Data Processing Equipment		11,950	
Office Equipment		881	
Total Circuit Court			777,245

General Sessions Court

Judge(s)	\$	160,220	
Probation Officer(s)		37,542	
Secretary(ies)		32,886	
Overtime Pay		1,010	
Social Security		11,644	
Pensions		18,690	

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Administration of Justice (Cont.)General Sessions Court (Cont.)

Life Insurance	\$	122	
Medical Insurance		45,612	
Unemployment Compensation		94	
Employer Medicare		3,274	
Communication		4,418	
Dues and Memberships		470	
Maintenance and Repair Services - Office Equipment		279	
Printing, Stationery, and Forms		233	
Rentals		1,419	
Travel		731	
Other Contracted Services		189	
Office Supplies		1,276	
Periodicals		466	
Other Supplies and Materials		185	
Total General Sessions Court			\$ 320,760

Drug Court

Other Salaries and Wages	\$	30,610	
Social Security		1,898	
Pensions		2,447	
Life Insurance		41	
Medical Insurance		6,348	
Unemployment Compensation		48	
Employer Medicare		444	
Communication		577	
Contributions		12,236	
Travel		3,918	
Office Supplies		454	
Periodicals		218	
Other Charges		1,410	
Total Drug Court			60,649

Chancery Court

County Official/Administrative Officer	\$	80,949	
Assistant(s)		35,842	
Accountants/Bookkeepers		29,965	
Clerical Personnel		69,419	
Part-time Personnel		10,717	
Social Security		13,594	
Pensions		17,342	
Life Insurance		241	
Medical Insurance		67,848	
Unemployment Compensation		416	
Employer Medicare		3,179	
Bank Charges		253	
Communication		6,481	
Data Processing Services		12,325	

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Administration of Justice (Cont.)Chancery Court (Cont.)

Dues and Memberships	\$	622	
Legal Notices, Recording, and Court Costs		2,246	
Maintenance and Repair Services - Office Equipment		5,030	
Postal Charges		3,038	
Printing, Stationery, and Forms		2,377	
Rentals		2,604	
Travel		1,642	
Tuition		920	
Other Contracted Services		114	
Office Supplies		5,186	
Periodicals		3,452	
Premiums on Corporate Surety Bonds		1,208	
Data Processing Equipment		4,922	
Office Equipment		4,733	
Total Chancery Court			\$ 386,665

Juvenile Court

Youth Service Officer(s)	\$	39,677	
Secretary(ies)		54,748	
Overtime Pay		901	
Social Security		5,639	
Pensions		7,621	
Life Insurance		122	
Medical Insurance		38,373	
Unemployment Compensation		146	
Employer Medicare		1,319	
Communication		2,198	
Dues and Memberships		345	
Maintenance and Repair Services - Office Equipment		722	
Printing, Stationery, and Forms		319	
Rentals		838	
Travel		104	
Other Contracted Services		40,173	
Office Supplies		1,274	
Office Equipment		140	
Total Juvenile Court			194,659

District Attorney General

Communication	\$	4,473	
Total District Attorney General			4,473

Other Administration of Justice

Salary Supplements	\$	5,241	
Social Security		316	
Pensions		420	
Employer Medicare		74	
Maintenance and Repair Services - Office Equipment		2,978	
Total Other Administration of Justice			9,029

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Administration of Justice (Cont.)Courtroom Security

Lieutenant(s)	\$	41,698	
Sergeant(s)		31,303	
Guards		27,312	
Part-time Personnel		41,038	
Overtime Pay		1,363	
Social Security		8,211	
Pensions		8,126	
Life Insurance		122	
Medical Insurance		47,556	
Unemployment Compensation		358	
Employer Medicare		2,004	
Maintenance and Repair Services - Equipment		2,688	
Other Contracted Services		11,229	
Uniforms		1,704	
Law Enforcement Equipment		16,309	
Other Equipment		309	
Total Courtroom Security			\$ 241,330

Public SafetySheriff's Department

County Official/Administrative Officer	\$	97,948
Assistant(s)		62,881
Deputy(ies)		1,168,083
Detective(s)		234,190
Captain(s)		97,917
Lieutenant(s)		252,804
Sergeant(s)		288,077
Mechanic(s)		65,020
Dispatchers/Radio Operators		211,797
Part-time Personnel		34,949
Overtime Pay		124,393
Other Salaries and Wages		47,114
In-service Training		29,343
Social Security		164,020
Pensions		279,505
Life Insurance		2,664
Medical Insurance		934,652
Unemployment Compensation		3,339
Employer Medicare		38,380
Other Fringe Benefits		720
Communication		14,347
Contributions		2,240
Dues and Memberships		3,830
Legal Notices, Recording, and Court Costs		309
Licenses		298
Maintenance and Repair Services - Equipment		5,248
Maintenance and Repair Services - Vehicles		15,948

(Continued)



## Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)Sheriff's Department (Cont.)

Postal Charges	\$	927	
Printing, Stationery, and Forms		2,030	
Rentals		3,278	
Travel		15,973	
Tuition		14,792	
Other Contracted Services		18,985	
Diesel Fuel		6,939	
Electricity		5,821	
Equipment and Machinery Parts		21,058	
Food Supplies		582	
Garage Supplies		15,627	
Gasoline		124,584	
Law Enforcement Supplies		6,695	
Office Supplies		5,854	
Periodicals		85	
Tires and Tubes		11,922	
Uniforms		15,224	
Water and Sewer		814	
Other Supplies and Materials		1,408	
In Service/Staff Development		11,648	
Other Charges		493	
Building Improvements		3,999	
Data Processing Equipment		115,459	
Furniture and Fixtures		228	
Law Enforcement Equipment		53,484	
Motor Vehicles		48,793	
Office Equipment		132	
Other Equipment		3,547	
Total Sheriff's Department			\$ 4,690,397

Special Patrols

Part-time Personnel	\$	10,791	
Unemployment Compensation		65	
Employer Medicare		156	
Contributions		17,667	
Law Enforcement Equipment		94,934	
Motor Vehicles		159,996	
Total Special Patrols			283,609

Administration of the Sexual Offender Registry

Travel	\$	973	
Other Contracted Services		2,200	
Office Supplies		426	
Law Enforcement Equipment		995	
Other Equipment		910	
Total Administration of the Sexual Offender Registry			5,504

(Continued)

## Exhibit J-7

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

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

Supervisor/Director	\$ 49,298
Deputy(ies)	1,372,804
Captain(s)	46,050
Lieutenant(s)	151,632
Sergeant(s)	157,754
Medical Personnel	139,831
Paraprofessionals	217,458
Cafeteria Personnel	183,664
Maintenance Personnel	61,877
Part-time Personnel	9,198
Overtime Pay	59,162
Other Salaries and Wages	36,436
Social Security	146,717
Pensions	196,966
Life Insurance	3,369
Medical Insurance	1,021,087
Unemployment Compensation	4,473
Employer Medicare	34,437
Other Fringe Benefits	600
Communication	27,247
Dues and Memberships	258
Evaluation and Testing	120
Licenses	35
Maintenance Agreements	8,917
Maintenance and Repair Services - Buildings	23,135
Maintenance and Repair Services - Equipment	30,828
Maintenance and Repair Services - Office Equipment	99
Maintenance and Repair Services - Vehicles	800
Medical and Dental Services	144,967
Pest Control	660
Printing, Stationery, and Forms	1,000
Rentals	4,072
Travel	4,882
Tuition	1,975
Disposal Fees	5,882
Other Contracted Services	31,285
Custodial Supplies	39,994
Drugs and Medical Supplies	90,581
Electricity	127,810
Equipment and Machinery Parts	40,047
Food Preparation Supplies	6,573
Food Supplies	316,147
Gasoline	263
General Construction Materials	10,738
Law Enforcement Supplies	3,671
Natural Gas	48,060
Office Supplies	6,461

(Continued)

## Exhibit J-7

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

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

Prisoners Clothing	\$	4,789	
Uniforms		9,543	
Water and Sewer		86,427	
Other Supplies and Materials		51,962	
In Service/Staff Development		1,770	
Other Charges		235,089	
Building Improvements		33,156	
Data Processing Equipment		5,228	
Food Service Equipment		7,630	
Furniture and Fixtures		1,933	
Law Enforcement Equipment		11,999	
Other Equipment		19,394	
Total Jail			\$ 5,338,240

Juvenile Services

Contracts with Private Agencies	\$	107,681	
Total Juvenile Services			107,681

Civil Defense

Supervisor/Director	\$	44,304	
Secretary(ies)		25,019	
Part-time Personnel		7,742	
Other Salaries and Wages		500	
Social Security		4,623	
Pensions		5,588	
Life Insurance		82	
Medical Insurance		29,760	
Unemployment Compensation		141	
Employer Medicare		1,081	
Communication		5,533	
Dues and Memberships		110	
Maintenance and Repair Services - Vehicles		417	
Postal Charges		2	
Printing, Stationery, and Forms		55	
Rentals		834	
Travel		465	
Electricity		360	
Equipment and Machinery Parts		1,037	
Food Preparation Supplies		15	
Garage Supplies		84	
Gasoline		1,777	
Office Supplies		649	
Uniforms		367	
Other Charges		438	
Data Processing Equipment		990	
Total Civil Defense			131,973

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)Rescue Squad

Contributions	\$ 10,000	
Total Rescue Squad		\$ 10,000

Disaster Relief

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

Other Emergency Management

Other Equipment	\$ 7,968	
Total Other Emergency Management		7,968

Inspection and Regulation

Assistant(s)	\$ 24,225	
Supervisor/Director	38,992	
Paraprofessionals	40,569	
Secretary(ies)	23,114	
Part-time Personnel	9,211	
Board and Committee Members Fees	2,025	
Social Security	7,528	
Pensions	10,255	
Life Insurance	160	
Medical Insurance	59,060	
Unemployment Compensation	247	
Employer Medicare	1,894	
Communication	5,191	
Data Processing Services	1,985	
Dues and Memberships	410	
Legal Notices, Recording, and Court Costs	424	
Licenses	105	
Maintenance and Repair Services - Office Equipment	110	
Maintenance and Repair Services - Vehicles	646	
Postal Charges	133	
Printing, Stationery, and Forms	218	
Rentals	1,921	
Tuition	1,145	
Other Contracted Services	250	
Equipment and Machinery Parts	1,304	
Garage Supplies	124	
Gasoline	2,847	
Office Supplies	1,868	
Periodicals	351	
Tires and Tubes	522	
Uniforms	894	
Other Supplies and Materials	193	
Data Processing Equipment	2,519	
Total Inspection and Regulation		240,440

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)County Coroner/Medical Examiner

Communication	\$	529	
Contracts with Private Agencies		17,400	
Contributions		134,573	
Pauper Burials		1,190	
Transportation - Other than Students		7,500	
Tuition		3,621	
Other Contracted Services		1,294	
Equipment and Machinery Parts		144	
Office Supplies		447	
Tires and Tubes		446	
Other Supplies and Materials		93	
Other Equipment		22,950	
Total County Coroner/Medical Examiner			\$ 190,187

Other Public Safety

School Resource Officer	\$	119,827	
In-service Training		1,857	
Social Security		7,214	
Pensions		13,785	
Life Insurance		133	
Medical Insurance		37,979	
Unemployment Compensation		246	
Employer Medicare		1,687	
Maintenance and Repair Services - Vehicles		765	
Tuition		16,892	
Garage Supplies		194	
Law Enforcement Supplies		2,000	
Tires and Tubes		1,501	
Uniforms		3,003	
Law Enforcement Equipment		25,106	
Motor Vehicles		10,000	
Total Other Public Safety			242,189

Public Health and WelfareLocal Health Center

Medical Personnel	\$	108,812	
Clerical Personnel		59,844	
Custodial Personnel		35,838	
Part-time Personnel		9,463	
Other Salaries and Wages		16,970	
Social Security		13,207	
Pensions		17,552	
Life Insurance		248	
Medical Insurance		79,216	
Unemployment Compensation		367	
Employer Medicare		3,226	
Other Fringe Benefits		70	

(Continued)

## Exhibit J-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.)

Advertising	\$	1,109	
Communication		14,232	
Dues and Memberships		565	
Maintenance Agreements		6,197	
Maintenance and Repair Services - Buildings		2,317	
Maintenance and Repair Services - Equipment		2,640	
Postal Charges		2,053	
Printing, Stationery, and Forms		753	
Rentals		11,608	
Travel		519	
Other Contracted Services		4,315	
Custodial Supplies		5,215	
Drugs and Medical Supplies		53,758	
Electricity		31,124	
Equipment and Machinery Parts		46	
Food Supplies		912	
Office Supplies		7,772	
Periodicals		318	
Water and Sewer		1,820	
Other Supplies and Materials		5,957	
Liability Insurance		936	
Building Improvements		28,944	
Furniture and Fixtures		10,896	
Other Equipment		1,955	
Total Local Health Center			\$ 540,774

Rabies and Animal Control

Supervisor/Director	\$	29,420
Paraprofessionals		42,416
Social Security		4,361
Pensions		5,745
Life Insurance		122
Medical Insurance		27,843
Unemployment Compensation		154
Employer Medicare		1,020
Communication		3,146
Licenses		590
Maintenance and Repair Services - Equipment		4,773
Maintenance and Repair Services - Office Equipment		375
Maintenance and Repair Services - Vehicles		1,903
Rentals		444
Disposal Fees		188
Custodial Supplies		865
Drugs and Medical Supplies		328
Electricity		6,766
Equipment and Machinery Parts		531
Food Supplies		1,028

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Rabies and Animal Control (Cont.)

Gasoline	\$	5,624	
Office Supplies		97	
Tires and Tubes		550	
Water and Sewer		728	
Other Supplies and Materials		3,923	
Other Equipment		2,591	
Total Rabies and Animal Control			\$ 145,531

Ambulance/Emergency Medical Services

Assistant(s)	\$	43,505
Supervisor/Director		64,279
Captain(s)		78,169
Lieutenant(s)		63,863
Medical Personnel		696,424
Paraprofessionals		30,091
Mechanic(s)		29,914
Clerical Personnel		61,334
Part-time Personnel		100,703
Overtime Pay		686,232
Social Security		110,524
Pensions		136,609
Life Insurance		1,887
Medical Insurance		655,253
Unemployment Compensation		3,213
Employer Medicare		25,858
Other Fringe Benefits		270
Communication		8,929
Data Processing Services		5,400
Dues and Memberships		500
Licenses		8,284
Maintenance and Repair Services - Buildings		1,216
Maintenance and Repair Services - Equipment		7,228
Maintenance and Repair Services - Office Equipment		1,271
Maintenance and Repair Services - Vehicles		9,132
Pest Control		40
Postal Charges		3,548
Printing, Stationery, and Forms		1,862
Rentals		905
Travel		1,608
Tuition		7,398
Disposal Fees		7,821
Other Contracted Services		10,704
Custodial Supplies		2,033
Diesel Fuel		62,168
Drugs and Medical Supplies		121,048
Electricity		7,451
Equipment and Machinery Parts		52,948

(Continued)

## Exhibit J-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.)

Garage Supplies	\$	11,382	
Gasoline		10,867	
Natural Gas		2,696	
Office Supplies		2,968	
Tires and Tubes		11,123	
Uniforms		11,618	
Water and Sewer		584	
Other Supplies and Materials		1,556	
Refunds		3,866	
Other Charges		522	
Building Improvements		4,530	
Communication Equipment		4,480	
Data Processing Equipment		17,425	
Furniture and Fixtures		4,066	
Motor Vehicles		143,397	
Office Equipment		5,711	
Health Equipment		32,940	
Other Equipment		14,444	
Total Ambulance/Emergency Medical Services			\$ 3,393,797

Alcohol and Drug Programs

Other Charges	\$	12,437	
Total Alcohol and Drug Programs			12,437

Other Local Health Services

Medical Personnel	\$	107,550	
Clerical Personnel		45,120	
Part-time Personnel		12,837	
Other Salaries and Wages		135,494	
Social Security		15,206	
Pensions		19,219	
Life Insurance		312	
Medical Insurance		81,563	
Unemployment Compensation		601	
Employer Medicare		4,255	
Other Fringe Benefits		210	
Travel		10,637	
Liability Insurance		3,928	
Total Other Local Health Services			436,932

Appropriation to State

Contributions	\$	81,183	
Total Appropriation to State			81,183

Waste Pickup

Part-time Personnel	\$	10,829	
Other Salaries and Wages		22,822	

(Continued)



## Exhibit J-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Waste Pickup (Cont.)

Social Security	\$	1,988	
Pensions		1,825	
Life Insurance		40	
Medical Insurance		15,785	
Unemployment Compensation		97	
Employer Medicare		465	
Contributions		13,200	
Gasoline		15,000	
Other Supplies and Materials		6,738	
Total Waste Pickup			\$ 88,789

Other Public Health and Welfare

Other Salaries and Wages	\$	17,646	
Social Security		1,060	
Pensions		1,429	
Life Insurance		17	
Medical Insurance		3,718	
Unemployment Compensation		40	
Employer Medicare		248	
Other Fringe Benefits		50	
Other Contracted Services		9,824	
Instructional Supplies and Materials		40,803	
Other Supplies and Materials		36,419	
Other Capital Outlay		805	
Total Other Public Health and Welfare			112,059

Social, Cultural, and Recreational ServicesLibraries

Contributions	\$	86,000	
Total Libraries			86,000

Agriculture and Natural ResourcesAgricultural Extension Service

Salary Supplements	\$	84,435	
Social Security		5,017	
Pensions		12,227	
Employer Medicare		1,173	
Communication		2,258	
Dues and Memberships		390	
Operating Lease Payments		1,172	
Travel		50	
Office Supplies		500	
Data Processing Equipment		984	
Total Agricultural Extension Service			108,206

Forest Service

Contributions	\$	1,500	
Total Forest Service			1,500

(Continued)

## Exhibit J-7

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

General Fund (Cont.)Agriculture and Natural Resources (Cont.)Soil Conservation

Paraprofessionals	\$	24,221	
Secretary(ies)		26,382	
Overtime Pay		181	
Social Security		3,005	
Pensions		4,062	
Life Insurance		82	
Medical Insurance		23,964	
Unemployment Compensation		96	
Employer Medicare		703	
Dues and Memberships		1,150	
Postal Charges		100	
Office Supplies		1,049	
Total Soil Conservation			\$ 84,995

Other OperationsTourism

Contributions	\$	99,581	
Total Tourism			99,581

Industrial Development

Contributions	\$	99,581	
Total Industrial Development			99,581

Airport

Contributions	\$	30,380	
Total Airport			30,380

Veterans' Services

Supervisor/Director	\$	12,906	
Paraprofessionals		31,269	
Social Security		1,821	
Pensions		2,500	
Life Insurance		41	
Medical Insurance		15,852	
Unemployment Compensation		93	
Employer Medicare		613	
Other Fringe Benefits		110	
Communication		1,225	
Data Processing Services		399	
Postal Charges		710	
Rentals		5,844	
Travel		570	
Office Supplies		406	
Total Veterans' Services			74,359

Other Charges

Medical Insurance	\$	23,964	
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(Continued)

## Exhibit J-7

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

General Fund (Cont.)Other Operations (Cont.)Other Charges (Cont.)

Dues and Memberships	\$ 8,551	
Other Contracted Services	<u>3,500</u>	
Total Other Charges		\$ 36,015

Contributions to Other Agencies

Contributions	\$ <u>272,584</u>	
Total Contributions to Other Agencies		272,584

Miscellaneous

Other Contracted Services	\$ 1,000	
Trustee's Commission	193,389	
Other Charges	<u>1,150</u>	
Total Miscellaneous		<u>195,539</u>

Total General Fund \$ 22,379,033

Solid Waste/Sanitation FundPublic Health and WelfareSanitation Management

Assistant(s)	\$ 24,313
Supervisor/Director	43,482
Social Security	4,108
Pensions	5,065
Life Insurance	71
Medical Insurance	20,001
Unemployment Compensation	117
Employer Medicare	961
Communication	2,023
Contracts with Other Public Agencies	809,476
Dues and Memberships	100
Legal Notices, Recording, and Court Costs	507
Maintenance and Repair Services - Equipment	2,455
Maintenance and Repair Services - Vehicles	21,215
Medical and Dental Services	456
Postal Charges	1,087
Printing, Stationery, and Forms	445
Rentals	1,153
Travel	168
Disposal Fees	1,326
Other Contracted Services	7,282
Custodial Supplies	233
Diesel Fuel	78,840
Electricity	4,972
Equipment and Machinery Parts	48,189
Garage Supplies	7,747
Gasoline	7,246
Lubricants	5,181

(Continued)

## Exhibit J-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.)

Natural Gas	\$	877	
Office Supplies		865	
Small Tools		978	
Tires and Tubes		21,130	
Uniforms		5,294	
Water and Sewer		176	
Other Supplies and Materials		2,182	
Trustee's Commission		39,687	
Other Charges		62	
Building Improvements		1,997	
Data Processing Equipment		1,220	
Furniture and Fixtures		360	
Other Equipment		25,120	
Total Sanitation Management			\$ 1,198,167

Waste Pickup

Mechanic(s)	\$	76,294	
Truck Drivers		150,270	
Part-time Personnel		18,533	
Overtime Pay		667	
Social Security		14,614	
Pensions		17,835	
Life Insurance		367	
Medical Insurance		110,696	
Unemployment Compensation		591	
Employer Medicare		3,418	
Total Waste Pickup			393,285

Convenience Centers

Attendants	\$	195,592	
Overtime Pay		91	
Social Security		11,046	
Unemployment Compensation		1,123	
Employer Medicare		2,841	
Communication		20	
Operating Lease Payments		1,808	
Rentals		54	
Crushed Stone		264	
Custodial Supplies		1,027	
Electricity		17,346	
Water and Sewer		4,543	
Other Supplies and Materials		4,359	
Total Convenience Centers			240,114

Transfer Stations

Part-time Personnel	\$	6,069	
Social Security		376	

(Continued)

## Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)Public Health and Welfare (Cont.)Transfer Stations (Cont.)

Unemployment Compensation	\$	35	
Employer Medicare		88	
Disposal Fees		48,368	
Total Transfer Stations			\$ 54,936

Total Solid Waste/Sanitation Fund \$ 1,886,502

Special Purpose FundGeneral GovernmentRisk Management

Consultants	\$	36,200	
Legal Services		101,862	
Building and Contents Insurance		221,089	
Liability Insurance		194,827	
Trustee's Commission		18,461	
Workers' Compensation Insurance		143,094	
Liability Claims		442,724	
Other Self-insured Claims		553,894	
Total Risk Management			\$ 1,712,151

Total Special Purpose Fund 1,712,151

Drug Control FundPublic SafetyDrug Enforcement

Communication	\$	1,751	
Contributions		5,000	
Confidential Drug Enforcement Payments		531	
Travel		3,220	
Tuition		2,360	
Veterinary Services		6,625	
Other Contracted Services		223	
Electricity		5,116	
Food Supplies		6,331	
Law Enforcement Supplies		147	
Water and Sewer		677	
Other Supplies and Materials		1,099	
Law Enforcement Equipment		86,760	
Total Drug Enforcement			\$ 119,840

Total Drug Control Fund 119,840

Constitutional Officers - Fees FundGeneral GovernmentOther General Administration

Special Commissioner Fees/Special Master Fees	\$	1,771	
Other Charges		709	
Total Other General Administration			\$ 2,480

Total Constitutional Officers - Fees Fund 2,480

(Continued)

## Exhibit J-7

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

Highway/Public Works FundHighwaysAdministration

County Official/Administrative Officer	\$	89,044	
Accountants/Bookkeepers		65,198	
Overtime Pay		795	
Social Security		9,198	
Pensions		12,486	
Life Insurance		122	
Medical Insurance		57,420	
Unemployment Compensation		96	
Employer Medicare		2,151	
Dues and Memberships		3,753	
Maintenance and Repair Services - Buildings		1,225	
Postal Charges		307	
Travel		486	
Tuition		125	
Other Contracted Services		1,313	
Office Supplies		1,945	
Other Charges		338	
Furniture and Fixtures		189	
Total Administration			\$ 246,191

Highway and Bridge Maintenance

Assistant(s)	\$	12,811	
Foremen		135,408	
Equipment Operators - Heavy		219,992	
Equipment Operators - Light		126,844	
Truck Drivers		254,750	
Laborers		408,550	
Part-time Personnel		74,649	
Overtime Pay		27,560	
Social Security		74,402	
Pensions		94,210	
Life Insurance		2,015	
Medical Insurance		626,121	
Unemployment Compensation		2,985	
Employer Medicare		17,636	
Other Fringe Benefits		190	
Tuition		200	
Other Contracted Services		28,058	
Asphalt		48,162	
Concrete		11,538	
Crushed Stone		124,517	
Custodial Supplies		349	
General Construction Materials		104,256	
Pipe - Metal		85,564	
Road Signs		9,137	
Salt		42,376	
Other Charges		1,959	
Total Highway and Bridge Maintenance			2,534,239

(Continued)

## Exhibit J-7

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Operation and Maintenance of Equipment

Supervisor/Director	\$	33,876	
Mechanic(s)		141,498	
Laborers		22,500	
Overtime Pay		4,277	
Social Security		12,143	
Pensions		16,186	
Life Insurance		274	
Medical Insurance		81,269	
Unemployment Compensation		384	
Employer Medicare		2,840	
Licenses		18	
Maintenance and Repair Services - Equipment		1,595	
Maintenance and Repair Services - Vehicles		14,451	
Custodial Supplies		1,685	
Diesel Fuel		118,951	
Equipment and Machinery Parts		162,315	
Garage Supplies		34,765	
Gasoline		49,989	
General Construction Materials		23,190	
Lubricants		11,744	
Small Tools		806	
Tires and Tubes		23,841	
Other Charges		929	
Total Operation and Maintenance of Equipment			\$ 759,526

Asphalt Plant Operations

Equipment Operators - Heavy	\$	10,944	
Social Security		509	
Pensions		654	
Life Insurance		14	
Medical Insurance		3,302	
Unemployment Compensation		6	
Employer Medicare		156	
Evaluation and Testing		334	
Asphalt - Liquid		510,549	
Crushed Stone		512,253	
Electricity		28,662	
General Construction Materials		4,438	
Natural Gas		34,061	
Water and Sewer		317	
Other Supplies and Materials		17,732	
Highway Construction		5,000	
Total Asphalt Plant Operations			1,128,931

Other Charges

Medical Insurance	\$	8,316
Communication		7,828

(Continued)

## Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Licenses	\$	50	
Travel		693	
Other Contracted Services		149	
Electricity		9,894	
Natural Gas		1,921	
Water and Sewer		872	
Trustee's Commission		72,870	
Other Charges		1,030	
Total Other Charges			\$ 103,623

Capital Outlay

Highway Equipment	\$	257,604	
Total Capital Outlay			257,604

Total Highway/Public Works Fund \$ 5,030,114

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	450,000	
Total General Government			\$ 450,000

Highways and Streets

Principal on Bonds	\$	850,000	
Total Highways and Streets			850,000

Interest on Debt

General Government

Interest on Bonds	\$	85,875	
Total General Government			85,875

Highways and Streets

Interest on Bonds	\$	240,539	
Total Highways and Streets			240,539

Other Debt Service

General Government

Trustee's Commission	\$	24,077	
Other Charges		1,412	
Total General Government			25,489

Total General Debt Service Fund 1,651,903

Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$	1,450,000	
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(Continued)



## Exhibit J-7

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

Education Debt Service Fund (Cont.)Principal on Debt (Cont.)Education (Cont.)

Principal on Notes	\$ 440,754	
Total Education		\$ 1,890,754

Interest on DebtEducation

Interest on Bonds	\$ 534,495	
Interest on Notes	2,988	
Total Education		537,483

Other Debt ServiceEducation

Trustee's Commission	\$ 45,140	
Other Charges	2,087	
Total Education		<u>47,227</u>

Total Education Debt Service Fund		\$ 2,475,464
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General Capital Projects FundCapital ProjectsOther General Government Projects

Advertising	\$ 2,134	
Architects	29,224	
Maintenance and Repair Services - Buildings	54,642	
Maintenance and Repair Services - Equipment	2,081	
Permits	1,111	
Other Contracted Services	75	
Trustee's Commission	1,202	
Building Construction	366,504	
Furniture and Fixtures	400	
Motor Vehicles	3,000	
Site Development	<u>302,171</u>	
Total Other General Government Projects		\$ 762,544

Capital Projects - DonatedCapital Projects Donated to School Department

Contributions	\$ 1,331,523	
Total Capital Projects Donated to School Department		<u>1,331,523</u>

Total General Capital Projects Fund		2,094,067
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Community Development/Industrial Park FundCapital ProjectsPublic Utility Projects

Consultants	\$ 21,638
Engineering Services	12,165
Evaluation and Testing	2,500
Access Fees	30,000

(Continued)

## Exhibit J-7

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

Community Development/Industrial Park Fund (Cont.)

Capital Projects (Cont.)

Public Utility Projects (Cont.)

Other Charges	\$ 54,202	
Site Development	71,882	
Total Public Utility Projects		\$ 192,387

Total Community Development/Industrial Park Fund \$ 192,387

HUD Grant Projects Fund

Capital Projects

Public Health and Welfare Projects

Consultants	\$ 3,000	
Other Charges	5	
Total Public Health and Welfare Projects		\$ 3,005

Total HUD Grant Projects Fund 3,005

Other Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Contributions	\$ 160,800	
Trustee's Commission	1,322	
Site Development	7,448	
Total Social, Cultural, and Recreation Projects		\$ 169,570

Total Other Capital Projects Fund 169,570

Total Governmental Funds - Primary Government \$ 37,716,516

Exhibit J-8

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2017

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 17,096,994	
Career Ladder Program	65,821	
Career Ladder Extended Contracts	55,980	
Educational Assistants	519,236	
Bonus Payments	6,200	
Other Salaries and Wages	10,711	
Certified Substitute Teachers	93,803	
Non-certified Substitute Teachers	92,655	
Social Security	1,058,529	
Pensions	1,592,651	
Life Insurance	5,772	
Medical Insurance	2,805,491	
Dental Insurance	25,054	
Unemployment Compensation	15,878	
Employer Medicare	248,504	
Maintenance and Repair Services - Equipment	20,993	
Other Contracted Services	64,327	
Instructional Supplies and Materials	172,442	
Textbooks - Bound	397,645	
Other Supplies and Materials	37,347	
Other Charges	103,401	
Regular Instruction Equipment	142,731	
Total Regular Instruction Program		\$ 24,632,165

Special Education Program

Teachers	\$ 1,839,599	
Career Ladder Program	13,000	
Homebound Teachers	83,154	
Educational Assistants	197,679	
Speech Pathologist	292,628	
Bonus Payments	1,400	
Certified Substitute Teachers	11,403	
Non-certified Substitute Teachers	13,573	
Social Security	141,008	
Pensions	207,791	
Life Insurance	775	
Medical Insurance	387,937	
Dental Insurance	4,551	
Unemployment Compensation	2,250	
Employer Medicare	33,939	
Maintenance and Repair Services - Equipment	523	
Other Contracted Services	4,686	
Instructional Supplies and Materials	30,894	
Other Supplies and Materials	3,934	
Special Education Equipment	27,475	
Total Special Education Program		3,298,199

(Continued)

## Exhibit J-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.)

## Career and Technical Education Program

Teachers	\$	864,914	
Career Ladder Program		3,000	
Certified Substitute Teachers		1,778	
Non-certified Substitute Teachers		7,458	
Social Security		51,149	
Pensions		78,411	
Life Insurance		260	
Medical Insurance		134,535	
Dental Insurance		856	
Unemployment Compensation		612	
Employer Medicare		11,979	
Contracts with Other School Systems		324,534	
Maintenance and Repair Services - Equipment		104	
Instructional Supplies and Materials		41,187	
Other Supplies and Materials		7,239	
Other Charges		4,378	
Vocational Instruction Equipment		20,312	
Total Career and Technical Education Program	\$		1,552,706

## Support Services

## Attendance

Supervisor/Director	\$	42,399	
Clerical Personnel		18,356	
Bonus Payments		200	
Other Salaries and Wages		24,213	
Social Security		5,180	
Pensions		7,365	
Life Insurance		18	
Medical Insurance		5,714	
Dental Insurance		264	
Unemployment Compensation		51	
Employer Medicare		1,211	
Other Contracted Services		22,802	
Total Attendance			127,773

## Health Services

Supervisor/Director	\$	49,969	
Medical Personnel		284,943	
Bonus Payments		2,200	
Other Salaries and Wages		15,000	
Social Security		20,752	
Pensions		28,569	
Life Insurance		187	
Medical Insurance		99,215	
Dental Insurance		723	
Unemployment Compensation		450	

(Continued)

## Exhibit J-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.)

Employer Medicare	\$	4,853	
Communication		1,576	
Postal Charges		700	
Travel		9,621	
Other Contracted Services		5,500	
Drugs and Medical Supplies		7,343	
Other Supplies and Materials		12,196	
In Service/Staff Development		1,675	
Other Charges		10,775	
Health Equipment		4,424	
Total Health Services			\$ 560,671

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		654,441	
Attendants		66,144	
School Resource Officer		138,000	
Bonus Payments		800	
Other Salaries and Wages		25,572	
Non-certified Substitute Teachers		150	
Social Security		44,684	
Pensions		66,690	
Life Insurance		278	
Medical Insurance		124,575	
Dental Insurance		1,800	
Unemployment Compensation		500	
Employer Medicare		10,450	
Evaluation and Testing		20,424	
Travel		451	
Other Contracted Services		20,000	
In Service/Staff Development		926	
Other Charges		4,879	
Total Other Student Support			1,182,764

Regular Instruction Program

Supervisor/Director	\$	235,370	
Career Ladder Program		7,000	
Librarians		822,958	
Education Media Personnel		369,988	
Clerical Personnel		34,677	
Educational Assistants		30,210	
Bonus Payments		1,800	
Other Salaries and Wages		50,551	
Certified Substitute Teachers		1,045	
Non-certified Substitute Teachers		3,400	
Social Security		91,278	

(Continued)

## Exhibit J-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.)

Pensions	\$	137,583	
Life Insurance		467	
Medical Insurance		225,603	
Dental Insurance		2,546	
Unemployment Compensation		900	
Employer Medicare		21,358	
Communication		6,800	
Travel		31,903	
Other Contracted Services		10,017	
Library Books/Media		28,926	
Other Supplies and Materials		33,784	
In Service/Staff Development		6,242	
Other Charges		404	
Other Equipment		1,962	
Total Regular Instruction Program			\$ 2,156,772

Special Education Program

Supervisor/Director	\$	80,818	
Career Ladder Program		4,000	
Psychological Personnel		122,212	
Secretary(ies)		32,781	
Bonus Payments		200	
Other Salaries and Wages		61,886	
Social Security		18,058	
Pensions		26,981	
Life Insurance		72	
Medical Insurance		33,873	
Dental Insurance		450	
Unemployment Compensation		150	
Employer Medicare		4,223	
Communication		1,793	
Maintenance and Repair Services - Equipment		414	
Travel		5,536	
Other Contracted Services		9,737	
Other Supplies and Materials		13,820	
In Service/Staff Development		1,370	
Total Special Education Program			418,374

Career and Technical Education Program

Supervisor/Director	\$	68,381	
Career Ladder Program		1,000	
Social Security		4,276	
Pensions		6,272	
Life Insurance		14	
Medical Insurance		6,701	
Unemployment Compensation		34	

(Continued)

## Exhibit J-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.)Career and Technical Education Program (Cont.)

Employer Medicare	\$	1,000	
Travel		2,601	
Total Career and Technical Education Program			\$ 90,279

Technology

Internet Connectivity	\$	60,690	
Cabling		2,000	
Software		135,054	
Total Technology			197,744

Other Programs

On-behalf Payments to OPEB	\$	392,017	
Total Other Programs			392,017

Board of Education

Secretary to Board	\$	6,000	
Longevity Pay		249,255	
Board and Committee Members Fees		12,925	
Social Security		16,521	
Pensions		486	
Life Insurance		1,340	
Medical Insurance		405,107	
Employer Medicare		3,887	
Audit Services		19,500	
Dues and Memberships		7,507	
Legal Services		48,252	
Travel		9,519	
Other Contracted Services		3,250	
Trustee's Commission		273,832	
Criminal Investigation of Applicants - TBI		6,000	
Other Charges		13,510	
Total Board of Education			1,076,891

Director of Schools

County Official/Administrative Officer	\$	105,499	
Assistant(s)		126,097	
Career Ladder Program		2,000	
Clerical Personnel		28,621	
Social Security		15,181	
Pensions		23,403	
Life Insurance		50	
Medical Insurance		34,353	
Dental Insurance		450	
Unemployment Compensation		102	
Employer Medicare		3,550	
Advertising		9,466	

(Continued)

## Exhibit J-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.)Director of Schools (Cont.)

Communication	\$	5,099	
Dues and Memberships		3,158	
Postal Charges		7,822	
Travel		336	
Other Contracted Services		4,945	
Office Supplies		5,190	
Other Charges		750	
Administration Equipment		105	
Total Director of Schools			\$ 376,177

Office of the Principal

Principals	\$	1,144,722	
Career Ladder Program		9,000	
Assistant Principals		493,358	
Secretary(ies)		649,684	
Bonus Payments		6,400	
Other Salaries and Wages		71,573	
Social Security		139,958	
Pensions		208,427	
Life Insurance		853	
Medical Insurance		450,438	
Dental Insurance		5,392	
Unemployment Compensation		500	
Employer Medicare		32,825	
Communication		17,742	
Travel		1,775	
Other Contracted Services		43,710	
Other Supplies and Materials		1,732	
Administration Equipment		23,274	
Total Office of the Principal			3,301,363

Fiscal Services

Supervisor/Director	\$	60,499	
Clerical Personnel		147,930	
Bonus Payments		1,000	
Social Security		12,851	
Pensions		16,964	
Life Insurance		72	
Medical Insurance		33,045	
Dental Insurance		735	
Unemployment Compensation		140	
Employer Medicare		3,006	
Dues and Memberships		375	
Maintenance and Repair Services - Equipment		301	
Travel		2,397	
Other Contracted Services		22,028	

(Continued)



## Exhibit J-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.)Fiscal Services (Cont.)

Data Processing Supplies	\$	4,016	
Office Supplies		1,158	
Other Supplies and Materials		1,822	
Other Charges		149	
Administration Equipment		598	
Total Fiscal Services			\$ 309,086

Operation of Plant

Custodial Personnel	\$	870,134	
Bonus Payments		10,400	
Other Salaries and Wages		121,118	
Social Security		59,256	
Pensions		80,397	
Life Insurance		588	
Medical Insurance		272,294	
Dental Insurance		2,830	
Unemployment Compensation		2,567	
Employer Medicare		13,871	
Maintenance and Repair Services - Equipment		4,239	
Travel		6,571	
Other Contracted Services		57,631	
Custodial Supplies		152,265	
Electricity		1,106,374	
Natural Gas		74,614	
Water and Sewer		180,187	
Other Supplies and Materials		31,801	
Other Charges		597	
Plant Operation Equipment		18,179	
Total Operation of Plant			3,065,913

Maintenance of Plant

Supervisor/Director	\$	46,178	
Clerical Personnel		28,621	
Maintenance Personnel		248,200	
Bonus Payments		2,000	
Social Security		19,120	
Pensions		25,264	
Life Insurance		142	
Medical Insurance		76,074	
Dental Insurance		840	
Unemployment Compensation		374	
Employer Medicare		4,578	
Communication		1,380	
Laundry Service		4,036	
Maintenance and Repair Services - Buildings		163,705	
Maintenance and Repair Services - Equipment		40,291	

(Continued)

## Exhibit J-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.)Maintenance of Plant (Cont.)

Other Contracted Services	\$	32,947	
Equipment and Machinery Parts		16,697	
Other Supplies and Materials		28,967	
Other Charges		12,975	
Maintenance Equipment		5,990	
Total Maintenance of Plant			\$ 758,379

Transportation

Mechanic(s)	\$	164,046	
Bus Drivers		911,515	
Bonus Payments		13,200	
Other Salaries and Wages		193,150	
Social Security		77,071	
Pensions		101,939	
Life Insurance		1,142	
Medical Insurance		398,663	
Dental Insurance		6,551	
Unemployment Compensation		3,188	
Employer Medicare		18,044	
Communication		2,984	
Laundry Service		5,153	
Maintenance and Repair Services - Vehicles		7,172	
Medical and Dental Services		13,847	
Travel		2,000	
Other Contracted Services		500	
Diesel Fuel		233,456	
Garage Supplies		6,235	
Gasoline		30,113	
Lubricants		10,683	
Tires and Tubes		45,272	
Vehicle Parts		213,069	
Other Supplies and Materials		10,000	
Other Charges		30,078	
Transportation Equipment		41,005	
Total Transportation			2,540,076

Central and Other

Other Salaries and Wages	\$	58,005	
Social Security		3,284	
Pensions		4,688	
Life Insurance		41	
Medical Insurance		18,795	
Dental Insurance		150	
Employer Medicare		768	
Travel		786	
Total Central and Other			86,517

(Continued)

## Exhibit J-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

## Community Services

Supervisor/Director	\$	19,298	
Teachers		30,865	
Clerical Personnel		8,428	
Educational Assistants		13,034	
Other Salaries and Wages		133,085	
Social Security		10,940	
Pensions		3,225	
Unemployment Compensation		340	
Employer Medicare		2,968	
Other Contracted Services		440	
Food Supplies		6,569	
Instructional Supplies and Materials		2,011	
Other Supplies and Materials		2,219	
In Service/Staff Development		942	
Other Charges		7,361	
Total Community Services			\$ 241,725

## Early Childhood Education

Supervisor/Director	\$	34,665	
Teachers		630,112	
Clerical Personnel		28,629	
Educational Assistants		77,277	
Certified Substitute Teachers		3,492	
Non-certified Substitute Teachers		10,718	
Social Security		46,520	
Pensions		68,652	
Life Insurance		308	
Medical Insurance		145,024	
Dental Insurance		1,350	
Unemployment Compensation		816	
Employer Medicare		10,888	
Communication		1,279	
Contracts with Other Public Agencies		358,151	
Maintenance and Repair Services - Equipment		350	
Travel		690	
Food Supplies		12,404	
Instructional Supplies and Materials		31,990	
Other Supplies and Materials		3,418	
In Service/Staff Development		2,105	
Other Charges		72,184	
Regular Instruction Equipment		26,606	
Total Early Childhood Education			1,567,628

## Capital Outlay

## Regular Capital Outlay

Architects	\$	15,433
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(Continued)

## Exhibit J-8

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

General Purpose School Fund (Cont.)Capital Outlay (Cont.)Regular Capital Outlay (Cont.)

Building Construction	\$	5,681	
Building Improvements		619,288	
Land		75,000	
Other Capital Outlay		107,048	
Total Regular Capital Outlay			\$ 822,450

Other Debt ServiceEducation

Debt Service Contribution to Primary Government	\$	127,428	
Total Education			127,428

Total General Purpose School Fund \$ 48,883,097

School Federal Projects FundInstructionRegular Instruction Program

Teachers	\$	856,963	
Educational Assistants		213,461	
Certified Substitute Teachers		688	
Non-certified Substitute Teachers		13,888	
Social Security		59,136	
Pensions		84,922	
Life Insurance		377	
Medical Insurance		174,381	
Dental Insurance		1,304	
Unemployment Compensation		1,215	
Employer Medicare		15,035	
Other Contracted Services		140,484	
Instructional Supplies and Materials		80,756	
Regular Instruction Equipment		257,879	
Total Regular Instruction Program			\$ 1,900,489

Alternative Instruction Program

Teachers	\$	34,257	
Social Security		2,125	
Pensions		3,097	
Life Insurance		11	
Medical Insurance		6,267	
Dental Insurance		105	
Unemployment Compensation		24	
Employer Medicare		497	
Total Alternative Instruction Program			46,383

Special Education Program

Teachers	\$	226,093	
Educational Assistants		448,670	

(Continued)

## Exhibit J-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.)Special Education Program (Cont.)

Speech Pathologist	\$	113,580	
Certified Substitute Teachers		3,198	
Non-certified Substitute Teachers		5,540	
Social Security		46,872	
Pensions		58,927	
Life Insurance		463	
Medical Insurance		190,761	
Dental Insurance		2,017	
Unemployment Compensation		1,780	
Employer Medicare		10,979	
Maintenance and Repair Services - Equipment		13,185	
Other Contracted Services		34,511	
Instructional Supplies and Materials		117,040	
Other Supplies and Materials		1,354	
Special Education Equipment		28,231	
Total Special Education Program			\$ 1,303,201

Career and Technical Education Program

Contracts with Other School Systems	\$	98,089	
Instructional Supplies and Materials		1,633	
Vocational Instruction Equipment		13,001	
Total Career and Technical Education Program			112,723

Support ServicesOther Student Support

Guidance Personnel	\$	12,113	
Other Salaries and Wages		28,826	
Social Security		2,391	
Pensions		3,658	
Life Insurance		15	
Medical Insurance		7,037	
Dental Insurance		38	
Unemployment Compensation		59	
Employer Medicare		560	
Communication		10,908	
Travel		1,042	
Other Supplies and Materials		21,830	
In Service/Staff Development		3,099	
Other Charges		2,210	
Total Other Student Support			93,786

Regular Instruction Program

Supervisor/Director	\$	34,665	
Secretary(ies)		27,147	
Other Salaries and Wages		223,578	
Social Security		17,152	

(Continued)

Exhibit J-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 (Cont.)

Regular Instruction Program (Cont.)

Pensions	\$	25,544	
Life Insurance		47	
Medical Insurance		24,834	
Dental Insurance		338	
Unemployment Compensation		170	
Employer Medicare		4,011	
Consultants		3,436	
Travel		230	
Other Supplies and Materials		16,200	
In Service/Staff Development		91,827	
Other Charges		261	
Total Regular Instruction Program			\$ 469,440

Special Education Program

Secretary(ies)	\$	32,187	
Other Salaries and Wages		178,531	
Social Security		12,258	
Pensions		16,894	
Life Insurance		76	
Medical Insurance		38,339	
Dental Insurance		188	
Unemployment Compensation		208	
Employer Medicare		2,867	
Travel		8,858	
Other Contracted Services		40,007	
Other Supplies and Materials		16,705	
In Service/Staff Development		26,477	
Total Special Education Program			373,595

Career and Technical Education Program

Travel	\$	2,760	
Total Career and Technical Education Program			2,760

Total School Federal Projects Fund \$ 4,302,377

Central Cafeteria Fund

Operation of Non-instructional Services

Food Service

Supervisor/Director	\$	943	
Clerical Personnel		35,373	
Longevity Pay		21,810	
Social Security		3,320	
Pensions		2,941	
Life Insurance		25	
Medical Insurance		11,937	
Dental Insurance		150	

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)

Operation of Non-instructional Services (Cont.)

Food Service (Cont.)

Employer Medicare	\$	776	
Communication		7,354	
Maintenance and Repair Services - Equipment		55,187	
Travel		978	
Other Contracted Services		3,317,888	
Office Supplies		869	
USDA - Commodities		169,909	
Other Supplies and Materials		15,262	
Other Charges		22,294	
Food Service Equipment		40,000	
Total Food Service			\$ 3,707,016

Total Central Cafeteria Fund \$ 3,707,016

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Other Charges	\$	2,679	
Building Improvements		778,269	
Transportation Equipment		425,750	
Total Education Capital Projects			\$ 1,206,698

Total Education Capital Projects Fund 1,206,698

Total Governmental Funds - School Department \$ 58,099,188

## Exhibit J-9

Greene County, Tennessee  
Schedule of Detailed Receipts, Disbursements, and Changes  
in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2017

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 3,077,794	\$ 3,077,794
Trustee's Collections - Prior Years	0	88,806	88,806
Trustee's Collections - Bankruptcy	0	102	102
Circuit/Clerk and Master Collections - Prior Years	0	32,329	32,329
Interest and Penalty	0	30,683	30,683
Pickup Taxes	0	185	185
Payments in-Lieu-of Taxes - Local Utilities	0	115,023	115,023
Payments in-Lieu-of Taxes - Other	0	21,200	21,200
Local Option Sales Tax	8,118,665	2,948,402	11,067,067
Bank Excise Tax	0	7,815	7,815
Interstate Telecommunications Tax	0	1,985	1,985
Other Statutory Local Taxes	0	218	218
Marriage Licenses	0	1,050	1,050
Total Cash Receipts	<u>\$ 8,118,665</u>	<u>\$ 6,325,592</u>	<u>\$ 14,444,257</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 8,037,478	\$ 6,230,266	\$ 14,267,744
Trustee's Commission	81,187	95,326	176,513
Total Cash Disbursements	<u>\$ 8,118,665</u>	<u>\$ 6,325,592</u>	<u>\$ 14,444,257</u>
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ 0	\$ 0
Cash Balance, July 1, 2016	<u>0</u>	<u>0</u>	<u>0</u>
Cash Balance, June 30, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



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## **SINGLE AUDIT SECTION**

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

**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, 2017, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, and have issued our report thereon dated December 22, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be a significant deficiency: 2017-002.

### **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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

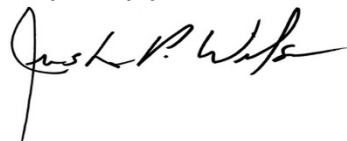
### **Greene County's Responses to Findings**

Greene County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Greene County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **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

December 22, 2017

JPW/sb



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control Over Compliance and 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, 2017. 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, 2017.

### **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.

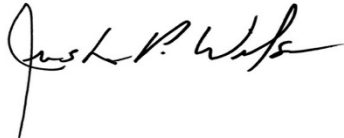
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2017, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated December 22, 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

December 22, 2017

JPW/sb

Greene County, Tennessee, and the Greene County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2)  
For the Year-Ended June 30, 2017

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	\$ 23,393
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	N/A	627,049
National School Lunch Program	10.555	N/A	2,050,491 (6)
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (4)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	169,909 (6)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-17-50478-00	75,429 (8)
Total U.S. Department of Agriculture			<u>\$ 2,946,271</u>
U.S. Department of Military:			
Passed-through State Department of General Services:			
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	\$ 530,587 (7)
Total U.S. Department of Military			<u>\$ 530,587</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Programs	14.228	B-15-DC-47-001	\$ 192,387
Passed-through State Housing Development Agency:			
Home Investment Partnerships Program	14.239	HM-11-19	3,000
Total U.S. Department of Housing and Urban Development			<u>\$ 195,387</u>
U.S. Department of Interior:			
Direct Program:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 66,229
Passed-through Tennessee Wildlife Resource Agency:			
Enhanced Hunter Education and Safety	15.626	32801-00609	507,984
Total U.S. Department of Interior			<u>\$ 574,213</u>
U.S. Department of Justice:			
Direct Programs:			
Bulletproof Vest Partnership Program	16.607	(3)	\$ 5,736
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(3)	10,156
Total U.S. Department of Justice			<u>\$ 15,892</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
State and Community Highway Safety	20.600	(5)	\$ 14,971
Total U.S. Department of Transportation			<u>\$ 14,971</u>

(Continued)

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

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education:			
Passed-through State Department of Human Services:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Z-17-50817-00	\$ 62,056
Passed-through State Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	N/A	2,010,601
Special Education Cluster: (4)			
Special Education - Grants to States	84.027	N/A	1,671,560
Special Education - Preschool Grants	84.173	N/A	115,027
Career and Technical Education-Basic Grants to States	84.048	N/A	119,623
Rural Education	84.358	N/A	128,428
English Language Acquisition State Grants	84.365	N/A	6,049
Improving Teacher Quality State Grants	84.367	N/A	311,541
Total U.S. Department of Education			<u>\$ 4,424,885</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Family Planning Services	93.217	GG-17-50478-00	\$ 8,025 (8)
National State Based Tobacco Control Programs	93.305	GG-17-50478-00	3,788 (8)
Medical Assistance Program	93.778	GG-17-50478-00	125,082 (8)
HIV Prevention Activities - Health Department Based	93.940	GG-17-50478-00	2,954 (8)
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	GG-17-50478-00	1,107 (8)
Maternal and Child Health Services Block Grant to the States	93.994	GG-17-50478-00	21,906 (8)
Passed-through State Department of Human Services:			
Child Care and Development Block Grant	93.575	(3)	151,908
Total U.S. Department of Health and Human Services			<u>\$ 314,770</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(3)	\$ 74,099
Total U.S. Department of Homeland Security			<u>\$ 74,099</u>
Total Expenditures of Federal Grants			<u>\$ 9,091,075</u>
State Grants		Contract Number	
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 4,582
Rural Local Health Services - State Department of Health	N/A	GG-17-50478-00	279,158 (8)
Litter Program - State Department of Transportation	N/A	(3)	44,572
Waste Tire Grant - State Department of Environment and Conservation	N/A	(3)	49,381
Tourism Enhancement Grant - State Department of Economic and Community Development	N/A	(3)	7,448
Law Enforcement Training Program - State Department of Safety	N/A	(3)	31,200
Connect Tennessee - State Department of Education	N/A	(3)	17,947
Drivers Education - State Department of Education	N/A	(3)	39,268
Coordinated School Health- State Department of Education	N/A	(3)	99,957
Family Resource Center- State Department of Education	N/A	(3)	29,611
Safe Schools - State Department of Education	N/A	(3)	35,520
Lottery for Education: After School Programs - State Department of Education	N/A	(3)	74,141
Early Childhood Education Project - State Department of Education	N/A	(3)	1,604,581
Total State Grants			<u>\$ 2,317,366</u>

(Continued)



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

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) Child Nutrition Cluster total \$2,847,449; Special Education Cluster total \$1,786,587.
- (5) Z-17GHS-442A - \$8,663; Z-17THS031 - \$2,354; Z-17THS177 - \$3,954.
- (6) Total for CFDA No. 10.555 is \$2,220,400.
- (7) During the year ended June 30, 2017, Greene County received excess military equipment from the U.S. Department of Military valued at \$530,587.
- (8) Multi-service contract.

SUBRECIPIENTS			
Program Title	Federal CFDA Number	Amount Provided to Subrecipient	Subrecipient
Community Development Block Grant/State's Programs	14.228	\$184,187	Glen Hills Utility District

Greene County, Tennessee  
Summary Schedule of Prior-year Findings  
For the Year Ended June 30, 2017

*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, 2017.

***Prior-year Financial Statement Findings***

There were no prior-year financial statement findings to report.

***Prior-year Federal Awards Findings***

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

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**GREENE COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2017**

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**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? **YES**
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 Numbers 10.553 and 10.555      Nutrition Cluster: School Breakfast Program and National School Lunch Program
  - \* CFDA Number 84.010      Title I Grants to Local Education Agencies
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**

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are presented following each finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report.

### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS**

#### **FINDING 2017-001**

#### **GREENE COUNTY DID NOT OBTAIN A CURRENT ACTUARIAL VALUATION FOR OTHER POSTEMPLOYMENT BENEFITS**

(Noncompliance Under *Government Auditing Standards*)

Greene County general government provides postemployment healthcare benefits through a self-insured plan that allows pre-65 age retirees to remain in the plan at the active employee rates. Greene County did not obtain a current actuarial valuation to determine the data necessary for the measurement and recognition of the most up-to-date other postemployment benefits (OPEB). An actuarial valuation is required every two years. Greene County's most recent actuarial valuation is dated July 1, 2014, and covers the fiscal years ended June 30, 2015, and June 30, 2016. This data is necessary for the preparation of government-wide financial statements and note disclosures as required by Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB is the standard-setting body for accounting principles that state and local governments are required to follow. Statement No. 45 establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information. Since Greene County did not obtain a current actuarial valuation for OPEB, current OPEB information has been estimated from prior-year information for the government-wide financial statements.

Greene County did obtain an actuarial valuation after the completion of the governmental-wide financial statements but before the issuance of the opinion letter. The effects on the government-wide financial statements were determined not to be material. The AAL and UAAL reflected in the note disclosures and the RSI reflect the amounts from the actuarial study with the 7/1/16 valuation. This deficiency is the result of management's oversight.

#### **RECOMMENDATION**

Greene County should obtain a biennial actuarial valuation of their OPEB plan in order to provide the necessary and current information for the measurement, recognition, and display of OPEB.

## MANAGEMENT'S RESPONSE - OFFICE OF DIRECTOR OF ACCOUNTS AND BUDGETS

We concur with this finding. The Finance Department is responsible for delivering the Other Postemployment Benefits actuarial report to Local Government Audit in a timely manner. We will work closely with the vendor to ensure all information needed to complete their study is received in a time frame that allows Greene County to submit the completed actuarial report to Local Government Audit when requested.

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## OFFICE OF DIRECTOR OF SCHOOLS

### FINDING 2017-002

### **THE PURCHASING AND PAYROLL SOFTWARE USED BY THE CENTRAL OFFICE DID NOT HAVE ADEQUATE APPLICATION CONTROLS**

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The purchasing and payroll software applications allowed users to change vendor and employee names during the check-writing process causing the payee on the check to disagree with reports. Sound business practices dictate that proper computer application controls be implemented. These controls would help ensure the reliability and integrity of the information maintained by the system. Since the vendor did not design the system with proper controls, inappropriate system activity could occur.

### RECOMMENDATION

Management should contact the software developer concerning the addition of controls to the software that would prevent users from altering vendor and payroll names during the check-writing process.

### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

We concur with this finding and have developed a corrective action plan.

### **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, 2017.

**Greene County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2017**

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as 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). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
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**OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS**

2017-001	Greene County did not Obtain a Current Actuarial Valuation for Other Postemployment Benefits	224
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**OFFICE OF DIRECTOR OF SCHOOLS**

2017-002	The Purchasing and Payroll Software Used by the Central Office did not have Adequate Application Controls	225
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**GREENE COUNTY, TENNESSEE  
OFFICE OF ACCOUNTS AND BUDGETS  
DANNY G. LOWERY, II – DIRECTOR**

Email: [danny.lowery@greene-countytn.gov](mailto:danny.lowery@greene-countytn.gov)

204 N. Cutler Street, Suite 202

Greeneville, TN 37745

Phone: 423-798-1703

Fax: 423-798-1767

**Corrective Action Plan**

**FINDING:** **GREENE COUNTY DID NOT OBTAIN A CURRENT  
ACTUARIAL VALUATION FOR THE OTHER  
POSTEMPLOYMENT BENEFITS**  
(Noncompliance Under *Government Auditing Standards*)

**Response and Corrective Action Plan Prepared by:**  
Danny G. Lowery, II, Director of Accounts & Budgets

**Person Responsible for Implementing the Corrective Action:**  
Danny G. Lowery, II, Director of Accounts & Budgets

**Anticipated Completion Date of Corrective Action:**  
June 30, 2018

**Repeat Finding:**  
No

**Reason Corrective Action was Not Taken in the Prior Year:**  
N/A

**Planned Corrective Action:**  
The Finance Department will work closely with the report vendor to ensure all information is received in a timely manner for each applicable year and the resulting actuarial report is ready for audit review when requested.

Signature:





Building our future...  
One child at a time

# Greene County Schools

Mr. David McLain, Director of Schools  
Dr. Bill Ripley, Assistant Director  
Mr. George Frye, Assistant Director  
910 West Summer Street  
Greeneville, TN 37743

December 11, 2017

## Corrective Action Plan

**FINDING:** THE PURCHASING AND PAYROLL SOFTWARE USED  
BY THE CENTRAL OFFICE DID NOT HAVE ADEQUATE  
APPLICATION CONTROLS

**Response and Corrective Action Plan Prepared by:**  
David McLain, Director of Schools

**Person Responsible for Implementing the Corrective Action:**  
Cole Spears, Student Data Supervisor

**Anticipated Completion Date of Corrective Action:**  
June 30, 2018

**Repeat Finding:**  
No

### **Planned Corrective Action:**

1. Contact current software vendor to seek a programming solution. If the vendor does not provide a solution, then a second step will occur.
2. Contact surrounding counties using the same software, for a custom software addition to correct the finding. If no surrounding counties can provide a solution, then a third and final step will occur.
3. Seek alternative software vendor, through a Request for Proposal process.

David McLain, Director of Greene County Schools

Date

## **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.