

**ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**

**FOR THE YEAR ENDED JUNE 30, 2020**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**ANNUAL FINANCIAL REPORT  
GREENE COUNTY, TENNESSEE  
FOR THE YEAR ENDED JUNE 30, 2020**

***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  
ROBERT ANDERSON, CPA, CGFM  
Senior Auditors***

***PAULA KNIGHT  
KALEE TRENT  
MORGAN HAMILTON-PIGG  
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, 2020

## ***Scope***

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2020.

## ***Results***

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

Our audit resulted in three 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, ROAD SUPERINTENDENT, AND DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ The offices had deficiencies in budget operations.

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### **OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT, DIRECTOR OF ACCOUNTS AND BUDGETS, AND PURCHASING AGENT**

- ◆ The offices had purchasing deficiencies.

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

- ◆ Central Cafeteria Fund bank statements were not reconciled properly.

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# INTRODUCTORY SECTION

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# Greene County Officials

## June 30, 2020

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### **Officials**

Kevin Morrison, County Mayor  
Kevin Swatsell, Road Superintendent  
David McLain, Director of Schools  
Nathan Holt, Trustee  
Charles Jeffers, Assessor of Property  
Lori Bryant, County Clerk  
Christopher Shepard, Circuit and General Sessions Courts Clerk  
Kay Armstrong, Clerk and Master  
Joy Rader Nunnally, Register of Deeds  
Wesley Holt, Sheriff  
Danny Lowery, Director of Accounts and Budgets  
Diane Swatzell, Purchasing Agent

### **Board of County Commissioners**

Kevin Morrison, County Mayor, Chairman	Josh Kesterson
Josh Arrowood	Teddy Lawing
Jeff Bible	Lyle Parton
Lloyd Bowers	Butch Patterson
Clifford Bryant	Brad Peters
Paul Burkey	Kaleb Powell
Pamela Carpenter	Robin Quillen
George Clemmer	Gary Shelton
Jason Cobble	Dale Tucker
Kathy Crawford	John Waddle, Jr.
William Dabbs	Charles White

### **Board of Education**

Rick Tipton, Chairman	Michelle Holt
Minnie Banks	Clark Justis
Nathan Brown	Brian Wilhoit
Tom Cobble	

### **Audit Committee**

J. Thomas Love, Chairman  
Tonya Easley  
Mickey Ellis



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## FINANCIAL SECTION

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

## 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, 2020, 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, 2020, 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 (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed in the table of contents, 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 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 other information such as the introductory section, 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 also 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 not a required part of the basic financial statements.

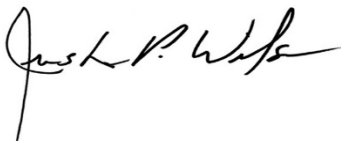
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), schedule of expenditures of federal awards,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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2020, 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,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

December 10, 2020

JPW/tg

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## **BASIC FINANCIAL STATEMENTS**

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Exhibit A

Greene County, Tennessee  
Statement of Net Position  
June 30, 2020

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 255,147	\$ 1,037,309
Equity in Pooled Cash and Investments	33,578,754	9,594,973
Accounts Receivable	1,876,127	419,495
Allowance for Uncollectibles	(265,323)	0
Due from Other Governments	1,715,363	1,982,374
Due from Joint Ventures	182,815	0
Property Taxes Receivable	17,566,779	8,122,223
Allowance for Uncollectible Property Taxes	(458,439)	(212,056)
Prepaid Items	36,397	0
Unamortized Discount on Debt	15,353	0
Net Pension Asset - Agent Plan	1,534,008	616,270
Net Pension Asset - Teacher Retirement Plan	0	234,054
Net Pension Asset - Teacher Legacy Pension Plan	0	7,245,547
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	189,325
Capital Assets:		
Assets Not Depreciated:		
Land	809,530	974,743
Construction in Progress	741,667	272,358
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	7,660,972	25,666,895
Infrastructure	16,953,658	0
Other Capital Assets	4,504,977	4,435,782
Total Assets	<u>\$ 86,707,785</u>	<u>\$ 60,579,292</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 129,563	\$ 0
Pension Changes in Experience	1,141,396	821,014
Pension Changes in Assumptions	454,368	1,167,044
Pension Contributions After Measurement Date	1,209,824	2,958,530
Pension Changes in Proportion	0	122,269
OPEB Changes in Experience	10,800	0
OPEB Changes in Assumptions	65,100	238,362
OPEB Contributions After Measurement Date	86,000	785,964
OPEB Changes in Proportion	0	106,021
Total Deferred Outflows of Resources	<u>\$ 3,097,051</u>	<u>\$ 6,199,204</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,016,968	\$ 422,924
Accrued Payroll	273,882	0
Payroll Deductions Payable	443,724	920,653
Claims and Judgments Payable	1,210,880	0

(Continued)

Exhibit A

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

	Primary Government <u>Governmental Activities</u>	Component Unit <u>Greene County School Department</u>
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 43,962	\$ 0
Due to State of Tennessee	1,243	0
Due to Cities	106,588	0
Other Current Liabilities	21,638	1,020,137
Noncurrent Liabilities:		
Due Within One Year - Debt	2,774,788	0
Due Within One Year - Other	1,012,213	297,240
Due in More Than One Year - Debt	14,683,195	0
Due in More Than One Year - Other	1,656,068	12,110,277
Total Liabilities	<u>\$ 23,245,149</u>	<u>\$ 14,771,231</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 16,646,449	\$ 7,699,654
Deferred Credit on Refunding	53,650	0
Pension Changes in Experience	474,880	4,657,360
Pension Changes in Investment Earnings	676,026	2,351,673
Pension Changes in Proportion	0	39,385
OPEB Changes in Experience	29,400	2,664,676
OPEB Changes in Assumptions	6,900	1,374,105
OPEB Changes in Proportion	0	591,782
Total Deferred Inflows of Resources	<u>\$ 17,887,305</u>	<u>\$ 19,378,635</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 22,189,831	\$ 31,349,778
Restricted for:		
Finance	77,455	0
Administration of Justice	243,032	0
Public Safety	562,575	0
Public Health and Welfare	74,219	0
Highways	184,956	0
Debt Service	1,331,322	0
Education	0	1,281,357
Capital Projects	268,508	788,931
Pensions	1,534,008	8,285,196
Unrestricted	<u>22,206,476</u>	<u>(9,076,632)</u>
Total Net Position	<u>\$ 48,672,382</u>	<u>\$ 32,628,630</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, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental Total Activities	Unit Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 4,768,567	\$ 859,681	\$ 68,956	\$ 423,233	\$ (3,416,697)	\$ 0
Finance	2,325,921	1,885,748	0	0	(440,173)	0
Administration of Justice	2,173,763	1,596,589	62,393	0	(514,781)	0
Public Safety	13,310,014	2,126,495	467,690	451,554	(10,264,275)	0
Public Health and Welfare	8,095,485	4,079,683	1,240,028	227,228	(2,548,546)	0
Social, Cultural, and Recreational Services	367,641	0	0	0	(367,641)	0
Agriculture and Natural Resources	221,861	0	0	0	(221,861)	0
Highways	7,481,222	22,021	3,095,090	1,063,292	(3,300,819)	0
Education	262,762	0	0	0	(262,762)	0
Interest on Long-term Debt	440,283	0	0	0	(440,283)	0
<b>Total Primary Government</b>	<b>\$ 39,447,519</b>	<b>\$ 10,570,217</b>	<b>\$ 4,934,157</b>	<b>\$ 2,165,307</b>	<b>\$ (21,777,838)</b>	<b>\$ 0</b>
Component Unit:						
Greene County School Department	\$ 59,339,229	\$ 1,276,013	\$ 9,009,216	\$ 259,833	\$ 0	\$ (48,794,167)
<b>Total Component Unit</b>	<b>\$ 59,339,229</b>	<b>\$ 1,276,013</b>	<b>\$ 9,009,216</b>	<b>\$ 259,833</b>	<b>\$ 0</b>	<b>\$ (48,794,167)</b>

(Continued)



Exhibit B

Greene County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government Total Governmental Activities	Unit Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 15,125,451	\$ 7,843,866	
Property Taxes Levied for Debt Service				1,860,327	0	
Local Option Sales Taxes				2,370,260	6,458,433	
Franchise Taxes				407,308	0	
Mixed Drink Tax				2,552	2,552	
Other Local Taxes				12,088	175	
Wheel Tax				3,775,478	0	
Litigation Taxes				631,332	0	
Business Tax				681,690	0	
Hotel/Motel Tax				382,119	0	
Mineral Severance Tax				121,590	0	
Wholesale Beer Tax				181,127	0	
Grants and Contributions Not Restricted to Specific Programs				1,764,509	36,647,035	
Unrestricted Investment Income				519,854	320,034	
Miscellaneous				720	74,885	
Gain on Investments				0	5,954	
Gain on Disposal of Capital Assets				259,826	0	
Total General Revenues				<u>\$ 28,096,231</u>	<u>\$ 51,352,934</u>	
Change in Net Position				\$ 6,318,393	\$ 2,558,767	
Net Position, July 1, 2019				<u>42,353,989</u>	<u>30,069,863</u>	
Net Position, June 30, 2020				<u>\$ 48,672,382</u>	<u>\$ 32,628,630</u>	

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

Exhibit C-1

Greene County, Tennessee  
 Balance Sheet  
 Governmental Funds  
 June 30, 2020

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 63,764	\$ 3,622	\$ 55,659	\$ 7,156	\$ 6,191	\$ 136,392
Equity in Pooled Cash and Investments	11,998,743	1,732,026	4,870,175	5,712,849	4,619,090	28,932,883
Accounts Receivable	1,755,192	44,439	0	0	76,496	1,876,127
Allowance for Uncollectibles	(265,323)	0	0	0	0	(265,323)
Due from Other Governments	707,193	0	0	589,919	418,251	1,715,363
Due from Other Funds	70,545	0	0	0	0	70,545
Due from Joint Ventures	182,815	0	0	0	0	182,815
Property Taxes Receivable	12,165,579	2,138,698	668,619	0	2,593,883	17,566,779
Allowance for Uncollectible Property Taxes	(317,621)	(55,838)	(17,404)	0	(67,576)	(458,439)
Prepaid Items	4,269	0	32,128	0	0	36,397
Total Assets	\$ 26,365,156	\$ 3,862,947	\$ 5,609,177	\$ 6,309,924	\$ 7,646,335	\$ 49,793,539
<u>LIABILITIES</u>						
Accounts Payable	\$ 499,426	\$ 97,467	\$ 0	\$ 309,496	\$ 110,351	\$ 1,016,740
Accrued Payroll	220,299	13,380	0	40,203	0	273,882
Payroll Deductions Payable	396,177	5,788	0	41,759	0	443,724
Claims and Judgments Payable	0	0	916,422	0	0	916,422
Due to Other Funds	0	168	0	0	70,377	70,545
Due to State of Tennessee	678	301	0	264	0	1,243
Due to Cities	7,500	99,088	0	0	0	106,588
Other Current Liabilities	7,500	0	0	0	14,138	21,638
Total Liabilities	\$ 1,131,580	\$ 216,192	\$ 916,422	\$ 391,722	\$ 194,866	\$ 2,850,782

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 11,532,649	\$ 2,027,429	\$ 631,926	\$ 0	\$ 2,454,445	\$ 16,646,449
Deferred Delinquent Property Taxes	285,787	50,241	15,659	0	60,801	412,488
Other Deferred/Unavailable Revenue	1,233,823	0	0	315,726	194,738	1,744,287
Total Deferred Inflows of Resources	\$ 13,052,259	\$ 2,077,670	\$ 647,585	\$ 315,726	\$ 2,709,984	\$ 18,803,224
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 4,269	\$ 0	\$ 32,128	\$ 0	\$ 0	\$ 36,397
Restricted:						
Restricted for Finance	77,455	0	0	0	0	77,455
Restricted for Administration of Justice	243,032	0	0	0	0	243,032
Restricted for Public Safety	269,952	0	0	0	292,623	562,575
Restricted for Public Health and Welfare	0	23,978	0	0	0	23,978
Restricted for Debt Service	0	0	0	0	1,331,654	1,331,654
Restricted for Capital Projects	0	0	0	0	251,337	251,337
Committed:						
Committed for General Government	0	0	4,013,042	0	0	4,013,042
Committed for Public Safety	491,360	0	0	0	0	491,360
Committed for Public Health and Welfare	57,342	1,545,107	0	0	0	1,602,449
Committed for Social, Cultural, and Recreational Services	32,271	0	0	0	0	32,271
Committed for Highways/Public Works	0	0	0	5,602,476	0	5,602,476
Committed for Debt Service	0	0	0	0	2,865,871	2,865,871
Assigned:						
Assigned for General Government	2,025,840	0	0	0	0	2,025,840
Assigned for Finance	15,443	0	0	0	0	15,443

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Funds Other Govern- mental Funds	
<u>FUND BALANCES (Cont.)</u>						
Assigned (Cont.):						
Assigned for Administration of Justice	\$ 10,513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,513
Assigned for Public Safety	705,674	0	0	0	0	705,674
Assigned for Public Health and Welfare	924,329	0	0	0	0	924,329
Assigned for Social, Cultural, and Recreational Services	9,228	0	0	0	0	9,228
Assigned for Agriculture and Natural Resources	195	0	0	0	0	195
Unassigned	7,314,414	0	0	0	0	7,314,414
Total Fund Balances	<u>\$ 12,181,317</u>	<u>\$ 1,569,085</u>	<u>\$ 4,045,170</u>	<u>\$ 5,602,476</u>	<u>\$ 4,741,485</u>	<u>\$ 28,139,533</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,365,156</u>	<u>\$ 3,862,947</u>	<u>\$ 5,609,177</u>	<u>\$ 6,309,924</u>	<u>\$ 7,646,335</u>	<u>\$ 49,793,539</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, 2020

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)		\$	28,139,533
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	809,530	
Add: construction in progress		741,667	
Add: buildings and improvements net of accumulated depreciation		7,660,972	
Add: infrastructure net of accumulated depreciation		16,953,658	
Add: other capital assets net of accumulated depreciation		<u>4,504,977</u>	30,670,804
(2) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			2,156,775
(3) 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.			4,469,940
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(16,455,000)	
Less: other loans payable		(440,883)	
Add: deferred charge on refunding		129,563	
Less: deferred credit on refunding		(53,650)	
Add: unamortized discount on debt		15,353	
Less: compensated absences payable		(1,124,681)	
Less: other postemployment benefits liability		(1,543,600)	
Add: net pension asset		1,534,008	
Less: accrued interest on bonds and notes		(43,962)	
Less: unamortized premium on debt		<u>(562,100)</u>	(18,544,952)
(5) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions/OPEB will be amortized and recognized as components of pension/OPEB expense in future years.			
Add: deferred outflows of resources related to pensions	\$	2,805,588	
Less: deferred inflows of resources related to pensions		(1,150,906)	
Add: deferred outflows of resources related to OPEB		161,900	
Less: deferred inflows of resources related to OPEB		<u>(36,300)</u>	<u>1,780,282</u>
Net position of governmental activities (Exhibit A)			<u>\$ 48,672,382</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, 2020

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>Revenues</u>						
Local Taxes	\$ 14,126,513	\$ 2,091,296	\$ 658,710	\$ 3,073,332	\$ 5,381,752	\$ 25,331,603
Licenses and Permits	626,566	0	0	350	0	626,916
Fines, Forfeitures, and Penalties	562,666	0	0	0	126,436	689,102
Charges for Current Services	4,734,913	212,113	0	0	4,322	4,951,348
Other Local Revenues	1,375,660	226,079	45,064	94,349	127,586	1,868,738
Fees Received From County Officials	3,236,426	0	0	0	0	3,236,426
State of Tennessee	2,441,319	57,810	1,219,325	4,104,151	0	7,822,605
Federal Government	702,292	0	0	10,756	223,453	936,501
Other Governments and Citizens Groups	512,903	0	0	0	0	512,903
<b>Total Revenues</b>	<b>\$ 28,319,258</b>	<b>\$ 2,587,298</b>	<b>\$ 1,923,099</b>	<b>\$ 7,282,938</b>	<b>\$ 5,863,549</b>	<b>\$ 45,976,142</b>
<u>Expenditures</u>						
Current:						
General Government	\$ 2,553,670	\$ 0	\$ 1,121,426	\$ 0	\$ 0	\$ 3,675,096
Finance	1,993,743	0	0	0	87	1,993,830
Administration of Justice	2,179,605	0	0	0	3,980	2,183,585
Public Safety	12,863,046	0	0	0	40,961	12,904,007
Public Health and Welfare	5,578,044	2,675,762	0	0	0	8,253,806
Social, Cultural, and Recreational Services	195,608	0	0	0	0	195,608
Agriculture and Natural Resources	230,088	0	0	0	0	230,088
Other Operations	894,108	0	0	0	0	894,108
Highways	0	0	0	7,398,873	0	7,398,873
Debt Service:						
Principal on Debt	0	0	0	0	3,008,852	3,008,852
Interest on Debt	0	0	0	0	624,399	624,399
Other Debt Service	0	0	0	0	65,422	65,422

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,918,378	\$ 1,918,378
Total Expenditures	\$ 26,487,912	\$ 2,675,762	\$ 1,121,426	\$ 7,398,873	\$ 5,662,079	\$ 43,346,052
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,831,346	\$ (88,464)	\$ 801,673	\$ (115,935)	\$ 201,470	\$ 2,630,090
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 5,385	\$ 0	\$ 0	\$ 2,349	\$ 0	\$ 7,734
Transfers In	102,583	0	0	0	0	102,583
Transfers Out	0	0	(102,583)	0	0	(102,583)
Total Other Financing Sources (Uses)	\$ 107,968	\$ 0	\$ (102,583)	\$ 2,349	\$ 0	\$ 7,734
Net Change in Fund Balances	\$ 1,939,314	\$ (88,464)	\$ 699,090	\$ (113,586)	\$ 201,470	\$ 2,637,824
Fund Balance, July 1, 2019	10,242,003	1,657,549	3,346,080	5,716,062	4,540,015	25,501,709
Fund Balance, June 30, 2020	\$ 12,181,317	\$ 1,569,085	\$ 4,045,170	\$ 5,602,476	\$ 4,741,485	\$ 28,139,533

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, 2020

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)	\$	2,637,824	
(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	\$	2,232,435	
Less: current-year depreciation expense		<u>(2,134,832)</u>	97,603
(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	\$	386,325	
Less: net book value of assets disposed		<u>(25,717)</u>	360,608
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Less: deferred delinquent property taxes and other deferred June 30, 2019	\$	(2,818,632)	
Add: deferred delinquent property taxes and other deferred June 30, 2020		<u>2,156,775</u>	(661,857)
(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.			
Add: change in unamortized premium on debt issuances	\$	220,686	
Less: change in unamortized discount on debt		(4,277)	
Add: principal payments on bonds		2,885,000	
Add: principal payments on other loans		123,852	
Less: change in deferred charge on refunding debt		(66,476)	
Add: change in deferred credit on refunding debt		<u>27,049</u>	3,185,834
(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	\$	7,134	
Change in compensated absences payable		(144,616)	
Change in OPEB liability		(77,500)	
Change in net pension asset		(357,962)	
Change in deferred outflows related to pensions		715,880	
Change in deferred inflows related to pensions		(38,612)	
Change in deferred outflows related to OPEB		60,400	
Change in deferred inflows related to OPEB		<u>(26,400)</u>	138,324

(Continued)



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

(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.	<u>\$ 560,057</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ 6,318,393</u>

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

Exhibit C-5

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Fund  
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 14,126,513	\$ 0	\$ 0	\$ 14,126,513	\$ 13,969,128	\$ 13,969,128	\$ 157,385
Licenses and Permits	626,566	0	0	626,566	541,000	541,000	85,566
Fines, Forfeitures, and Penalties	562,666	0	0	562,666	428,750	458,480	104,186
Charges for Current Services	4,734,913	0	0	4,734,913	4,648,500	4,653,194	81,719
Other Local Revenues	1,375,660	0	0	1,375,660	715,000	739,036	636,624
Fees Received From County Officials	3,236,426	0	0	3,236,426	2,945,000	2,945,000	291,426
State of Tennessee	2,441,319	0	0	2,441,319	2,475,662	2,581,061	(139,742)
Federal Government	702,292	0	0	702,292	123,000	587,785	114,507
Other Governments and Citizens Groups	512,903	0	0	512,903	288,000	288,750	224,153
<b>Total Revenues</b>	<b>\$ 28,319,258</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 28,319,258</b>	<b>\$ 26,134,040</b>	<b>\$ 26,763,434</b>	<b>\$ 1,555,824</b>
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 48,712	\$ (195)	\$ 215	\$ 48,732	\$ 73,222	\$ 73,222	\$ 24,490
County Mayor/Executive	632,260	(214)	1,189	633,235	210,521	644,121	10,886
Personnel Office	146,244	(3,534)	6,339	149,049	105,084	172,313	23,264
County Attorney	266,342	(146)	194	266,390	275,218	275,218	8,828
Election Commission	783,753	(5,389)	29,811	808,175	440,628	860,628	52,453
Register of Deeds	359,253	(1,921)	6,601	363,933	386,211	386,211	22,278
Codes Compliance	7,251	(37,500)	53,357	23,108	26,250	26,250	3,142
Geographical Information Systems	14,499	0	3,550	18,049	24,391	24,391	6,342
County Buildings	295,356	(26,721)	24,317	292,952	317,144	317,144	24,192
<u>Finance</u>							
Accounting and Budgeting	435,432	(3,030)	411	432,813	456,804	456,804	23,991
Purchasing	131,094	(1,055)	288	130,327	132,828	132,828	2,501
Property Assessor's Office	572,518	(601)	8,144	580,061	674,160	674,160	94,099
Reappraisal Program	1,037	(407)	838	1,468	11,105	11,105	9,637
County Trustee's Office	311,427	(185)	866	312,108	348,054	348,054	35,946
County Clerk's Office	542,235	(401)	4,895	546,729	540,230	564,880	18,151

(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 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 821,875	\$ (2,356)	\$ 1,256	\$ 820,775	\$ 871,985	\$ 871,985	\$ 51,210
General Sessions Court	327,004	(473)	278	326,809	361,547	361,547	34,738
Drug Court	68,242	(212)	15	68,045	68,995	68,995	950
Chancery Court	450,740	(2,215)	2,375	450,900	459,921	464,009	13,109
Juvenile Court	261,569	(1,306)	652	260,915	279,672	279,672	18,757
District Attorney General	3,957	0	0	3,957	5,100	5,100	1,143
Other Administration of Justice	9,485	0	0	9,485	9,499	9,499	14
Courtroom Security	236,733	(1,435)	5,937	241,235	289,483	289,483	48,248
<u>Public Safety</u>							
Sheriff's Department	4,897,808	(165,336)	125,761	4,858,233	5,366,966	5,557,215	698,982
Special Patrols	76,304	(32,685)	384,026	427,645	290,259	517,349	89,704
Administration of the Sexual Offender Registry	1,433	0	0	1,433	10,500	10,500	9,067
Jail	5,564,247	(94,814)	166,183	5,635,616	6,088,806	6,104,806	469,190
Juvenile Services	92,589	(14,248)	56,539	134,880	130,000	130,000	(4,880)
Civil Defense	153,706	(552)	3,239	156,393	188,408	188,408	32,015
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	10,555	0	1,633	12,188	13,500	13,500	1,312
Inspection and Regulation	325,262	(4,046)	5,384	326,600	347,919	347,919	21,319
County Coroner/Medical Examiner	163,598	(3,861)	36,712	196,449	217,757	222,532	26,083
Other Public Safety	1,447,544	(422,329)	29,602	1,054,817	1,144,260	1,144,260	89,443
<u>Public Health and Welfare</u>							
Local Health Center	503,245	(136,543)	26,443	393,145	627,716	630,203	237,058
Rabies and Animal Control	195,474	(4,946)	7,663	198,191	228,602	228,602	30,411
Ambulance/Emergency Medical Services	4,155,707	(445,986)	880,540	4,590,261	4,123,372	4,841,992	251,731
Alcohol and Drug Programs	18,518	0	0	18,518	12,500	17,500	(1,018)
Other Local Health Services	529,543	0	0	529,543	673,162	673,162	143,619
Appropriation to State	82,000	0	0	82,000	82,000	82,000	0
Waste Pickup	93,557	(1,494)	490	92,553	101,094	101,094	8,541

(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 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Other Public Health and Welfare	\$ 0	\$ (9,195)	\$ 9,195	\$ 0	\$ 20,000	\$ 40,000	\$ 40,000
<u>Social, Cultural, and Recreational Services</u>							
Libraries	97,500	0	0	97,500	97,500	97,500	0
Parks and Fair Boards	98,108	(33,937)	14,028	78,199	104,357	109,157	30,958
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	137,348	(195)	195	137,348	148,949	148,949	11,601
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	91,240	0	0	91,240	136,842	136,842	45,602
<u>Other Operations</u>							
Tourism	83,203	0	0	83,203	100,000	100,000	16,797
Industrial Development	83,203	0	0	83,203	100,000	100,000	16,797
Veterans' Services	92,856	(37)	145	92,964	93,652	93,652	688
Other Charges	50,470	0	0	50,470	124,255	124,255	73,785
Contributions to Other Agencies	285,288	0	0	285,288	300,190	300,190	14,902
COVID-19 Grant C	14,974	0	0	14,974	0	14,974	0
COVID-19 Grant D	7,491	0	0	7,491	0	7,491	0
Miscellaneous	276,623	0	0	276,623	282,454	282,454	5,831
Total Expenditures	\$ 26,487,912	\$ (1,459,500)	\$ 1,899,306	\$ 26,927,718	\$ 27,654,572	\$ 29,815,625	\$ 2,887,907
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,831,346	\$ 1,459,500	\$ (1,899,306)	\$ 1,391,540	\$ (1,520,532)	\$ (3,052,191)	\$ 4,443,731
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 5,385	\$ 0	\$ 0	\$ 5,385	\$ 0	\$ 5,685	\$ (300)
Transfers In	102,583	0	0	102,583	125,000	125,000	(22,417)
Total Other Financing Sources	\$ 107,968	\$ 0	\$ 0	\$ 107,968	\$ 125,000	\$ 130,685	\$ (22,717)

(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 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 1,939,314	\$ 1,459,500	\$ (1,899,306)	\$ 1,499,508	\$ (1,395,532)	\$ (2,921,506)	\$ 4,421,014
Fund Balance, July 1, 2019	10,242,003	(1,459,500)	0	8,782,503	5,467,151	5,565,088	3,217,415
Fund Balance, June 30, 2020	\$ 12,181,317	\$ 0	\$ (1,899,306)	\$ 10,282,011	\$ 4,071,619	\$ 2,643,582	\$ 7,638,429

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, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,091,296	\$ 0	\$ 0	\$ 2,091,296	\$ 1,944,672	\$ 1,944,672	\$ 146,624
Charges for Current Services	212,113	0	0	212,113	170,000	170,000	42,113
Other Local Revenues	226,079	0	0	226,079	112,500	112,500	113,579
State of Tennessee	57,810	0	0	57,810	45,000	45,000	12,810
Total Revenues	<u>\$ 2,587,298</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,587,298</u>	<u>\$ 2,272,172</u>	<u>\$ 2,272,172</u>	<u>\$ 315,126</u>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,761,760	\$ (57,157)	\$ 252,691	\$ 1,957,294	\$ 1,671,075	\$ 2,041,270	\$ 83,976
Waste Pickup	448,109	0	0	448,109	484,807	487,557	39,448
Convenience Centers	457,053	(1,401)	123,430	579,082	363,642	589,570	10,488
Transfer Stations	8,840	0	0	8,840	8,311	8,311	(529)
Total Expenditures	<u>\$ 2,675,762</u>	<u>\$ (58,558)</u>	<u>\$ 376,121</u>	<u>\$ 2,993,325</u>	<u>\$ 2,527,835</u>	<u>\$ 3,126,708</u>	<u>\$ 133,383</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (88,464)</u>	<u>\$ 58,558</u>	<u>\$ (376,121)</u>	<u>\$ (406,027)</u>	<u>\$ (255,663)</u>	<u>\$ (854,536)</u>	<u>\$ 448,509</u>
Net Change in Fund Balance	<u>\$ (88,464)</u>	<u>\$ 58,558</u>	<u>\$ (376,121)</u>	<u>\$ (406,027)</u>	<u>\$ (255,663)</u>	<u>\$ (854,536)</u>	<u>\$ 448,509</u>
Fund Balance, July 1, 2019	1,657,549	(58,558)	0	1,598,991	1,092,087	1,092,087	506,904
Fund Balance, June 30, 2020	<u>\$ 1,569,085</u>	<u>\$ 0</u>	<u>\$ (376,121)</u>	<u>\$ 1,192,964</u>	<u>\$ 836,424</u>	<u>\$ 237,551</u>	<u>\$ 955,413</u>

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

Exhibit C-7

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose Fund  
For the Year Ended June 30, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 658,710	\$ 628,029	\$ 628,029	\$ 30,681
Other Local Revenues	45,064	8,500	8,500	36,564
State of Tennessee	1,219,325	1,150,000	1,150,000	69,325
Total Revenues	<u>\$ 1,923,099</u>	<u>\$ 1,786,529</u>	<u>\$ 1,786,529</u>	<u>\$ 136,570</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,121,426	\$ 1,688,546	\$ 1,688,546	\$ 567,120
Total Expenditures	<u>\$ 1,121,426</u>	<u>\$ 1,688,546</u>	<u>\$ 1,688,546</u>	<u>\$ 567,120</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 801,673</u>	<u>\$ 97,983</u>	<u>\$ 97,983</u>	<u>\$ 703,690</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (102,583)	\$ (125,000)	\$ (125,000)	\$ 22,417
Total Other Financing Sources	<u>\$ (102,583)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ 22,417</u>
Net Change in Fund Balance	\$ 699,090	\$ (27,017)	\$ (27,017)	\$ 726,107
Fund Balance, July 1, 2019	<u>3,346,080</u>	<u>2,675,985</u>	<u>2,675,985</u>	<u>670,095</u>
Fund Balance, June 30, 2020	<u>\$ 4,045,170</u>	<u>\$ 2,648,968</u>	<u>\$ 2,648,968</u>	<u>\$ 1,396,202</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, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,073,332	\$ 0	\$ 0	\$ 3,073,332	\$ 2,885,000	\$ 2,885,000	\$ 188,332
Licenses and Permits	350	0	0	350	0	0	350
Other Local Revenues	94,349	0	0	94,349	0	0	94,349
State of Tennessee	4,104,151	0	0	4,104,151	3,920,000	4,227,440	(123,289)
Federal Government	10,756	0	0	10,756	0	0	10,756
Total Revenues	\$ 7,282,938	\$ 0	\$ 0	\$ 7,282,938	\$ 6,805,000	\$ 7,112,440	\$ 170,498
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 251,223	\$ (273)	\$ 1,189	\$ 252,139	\$ 267,792	\$ 267,792	\$ 15,653
Highway and Bridge Maintenance	3,425,548	(410,827)	164,359	3,179,080	4,174,977	4,174,977	995,897
Operation and Maintenance of Equipment	926,438	(31,676)	121,692	1,016,454	1,194,970	1,194,970	178,516
Asphalt Plant Operations	1,969,224	(158)	530,328	2,499,394	2,558,536	2,865,976	366,582
Other Charges	91,219	(790)	101	90,530	109,528	109,528	18,998
Capital Outlay	735,221	(73,405)	183,178	844,994	100,000	783,350	(61,644)
Total Expenditures	\$ 7,398,873	\$ (517,129)	\$ 1,000,847	\$ 7,882,591	\$ 8,405,803	\$ 9,396,593	\$ 1,514,002
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,935)	\$ 517,129	\$ (1,000,847)	\$ (599,653)	\$ (1,600,803)	\$ (2,284,153)	\$ 1,684,500
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,349	\$ 0	\$ 0	\$ 2,349	\$ 0	\$ 0	\$ 2,349
Total Other Financing Sources	\$ 2,349	\$ 0	\$ 0	\$ 2,349	\$ 0	\$ 0	\$ 2,349
Net Change in Fund Balance	\$ (113,586)	\$ 517,129	\$ (1,000,847)	\$ (597,304)	\$ (1,600,803)	\$ (2,284,153)	\$ 1,686,849
Fund Balance, July 1, 2019	5,716,062	(517,129)	0	5,198,933	4,167,648	4,167,648	1,031,285
Fund Balance, June 30, 2020	\$ 5,602,476	\$ 0	\$ (1,000,847)	\$ 4,601,629	\$ 2,566,845	\$ 1,883,495	\$ 2,718,134

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, 2020

	<u>Governmental</u> <u>Activities -</u> <u>Internal</u> <u>Service Fund</u> <u>Employee</u> <u>Insurance -</u> <u>Health</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 118,755
Equity in Pooled Cash and Investments	<u>4,645,871</u>
Total Assets	<u>\$ 4,764,626</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Accounts Payable	\$ 228
Claims and Judgments Payable	<u>294,458</u>
Total Liabilities	<u>\$ 294,686</u>
<u>NET POSITION</u>	
Unrestricted	<u>\$ 4,469,940</u>
Total Net Position	<u><u>\$ 4,469,940</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, 2020

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,651,624
Total Operating Revenue	<u>\$ 5,651,624</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 861,639
Communication	2,663
Contracts with Private Agencies	26,915
Medical and Dental Services	199,410
Rentals	473
Drugs and Medical Supplies	100,736
Other Supplies and Materials	3,317
Medical Claims	3,894,199
Other Charges	2,069
Health Equipment	219
Total Operating Expenses	<u>\$ 5,091,640</u>
Operating Income (Loss)	<u>\$ 559,984</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 73
Total Nonoperating Revenues (Expenses)	<u>\$ 73</u>
Change in Net Position	\$ 560,057
Net Position, July 1, 2019	<u>3,909,883</u>
Net Position, June 30, 2020	<u>\$ 4,469,940</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, 2020

	<u>Governmental Activities - Internal Service Fund</u>	<u>Employee Insurance - Health</u>
<u>Cash Flows from Operating Activities</u>		
Receipts for Self-insurance Premiums	\$ 5,651,624	
Excess Risk Insurance Recovery	324,878	
Payments to Vendors	(383,919)	
Payments to Fiscal Agents	(861,639)	
Payments for Claims	(4,069,102)	
Net Cash Provided By (Used In) Operating Activities	<u>\$ 661,842</u>	
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 73	
Net Cash Provided By (Used In) Investing Activities	<u>\$ 73</u>	
Increase (Decrease) in Cash	\$ 661,915	
Cash, July 1, 2019	<u>4,102,711</u>	
Cash, June 30, 2020	<u>\$ 4,764,626</u>	
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ 559,984	
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	56,371	
Increase (Decrease) in Accounts Payable	(48,117)	
Increase (Decrease) in Claims and Judgments Payable	<u>93,604</u>	
Net Cash Provided By (Used In) Operating Activities	<u>\$ 661,842</u>	
<u>Reconciliation of Cash With Statement of Net Position</u>		
Cash Per Net Position	\$ 118,755	
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>4,645,871</u>	
Cash, June 30, 2020	<u>\$ 4,764,626</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, 2020

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,940,722
Equity in Pooled Cash and Investments	503,000
Accounts Receivable	3,785
Due from Other Governments	2,235,554
Property Taxes Receivable	3,597,490
Allowance for Uncollectible Property Taxes	<u>(93,924)</u>
Total Assets	<u>\$ 9,186,627</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 29
Due to Other Taxing Units	5,723,848
Due to Litigants, Heirs, and Others	3,165,269
Due to Joint Ventures	<u>297,481</u>
Total Liabilities	<u>\$ 9,186,627</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**  
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**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2020**

**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, 2020, the county remitted \$97,500 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not material to the component units' opinion unit and therefore have been omitted from this report.

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

Administrative Offices:

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

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

**B. Government-wide and Fund Financial Statements**

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



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

Greene County issues all debt for the discretely presented Greene County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2020.

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; the State Treasurer's Intermediate Term Investment Fund; 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. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, 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. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pool complied with accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United State of America. Greene County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. Other than the pension stabilization trust discussed in Note IV.A., 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 1.36 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 \$1,210,880 are discussed in Note V.A., Risk Management. Other Current Liabilities for the primary government consist primarily of \$14,138 reported in the nonmajor governmental funds for asset seizures that have not been awarded to the county as of June 30, 2020. The \$1,020,137 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 (\$962,458) and retirement account (\$56,979).

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. **Restricted Assets**

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Greene County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Greene County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Greene County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

5. **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

**6. 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, and these items are reported in the government-wide Statement of Net Position. The items are pension changes in experience, assumptions, and proportion; pension and OPEB contributions after the measurement date; OPEB changes in experience, assumptions, and proportion; and the deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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, investment earnings, and proportion; OPEB changes in assumptions, experience, and proportion; various receivables for revenues, which do not meet the availability criteria in governmental funds; and the deferred credit on refunding. A deferred credit on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.



7. **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.

8. **Long-term Debt and 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. 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 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, other postemployment benefits, and special termination benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. **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.

The government-wide Statement of Net Position reports \$4,276,075 of restricted net position for the primary government, of which \$883,062 is restricted by enabling legislation.

As of June 30, 2020, Greene County had \$8,415,883 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 primary government, and the Board of Education makes assignments for the school department. Assigned fund balance in the primary government’s General Fund consists of amounts assigned for encumbrances of \$1,791,100 and fund balance appropriated for use in the 2020-21 budget totaling \$1,900,122. Assigned fund balance of \$2,556,100 in the discretely presented school department’s General Purpose School Fund consists of \$1,678,095 assigned for encumbrances, \$61,438 assigned for the Bridges for Success Program, \$33,787 assigned for special education, and \$782,779 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.

#### **F. Other Postemployment Benefit (OPEB) Plans**

##### **Primary Government**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Greene County. For this purpose, Greene County recognizes benefit payments when due and payable in accordance with benefit terms. Greene County's OPEB plan is not administered through a trust.

##### **Discretely Presented Greene County School Department**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Greene County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

## **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, Personnel Office, 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, 2020, Greene County and the discretely presented Greene County School Department reported the following encumbrances:

Fund	Amount
Primary Government:	
Major Funds:	
General	\$ 1,899,306
Solid Waste/Sanitation	376,121
Highway/Public Works	1,000,847
Nonmajor Funds:	
Drug Control	6,738
General Capital Projects	59,360
School Department:	
Major Fund:	
General Purpose School	1,678,095
Nonmajor Funds:	
School Federal Projects	5,762
Central Cafeteria	207,413
Education Capital Projects	381,971

**B. Expenditures Exceeded Appropriations**

Expenditures exceeded appropriations approved by the county commission in major appropriation categories (the legal level of control) in the following funds:

Fund/Major Appropriation Category	Amount Overspent
Primary Government:	
General:	
Juvenile Services	\$ 4,880
Alcohol and Drug Programs	1,018
Solid Waste/Sanitation:	
Transfer Stations	529
Highway/Public Works:	
Capital Outlay	61,644

Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues in the General Fund, Solid Waste/Sanitation Fund, and the Highway/Public Works Fund.

**C. Pending Investigations**

The Comptroller of the Treasury, Department of Investigations is conducting investigations related to allegations received involving various offices and departments in Greene County. Reports, if any, resulting from these investigations can be found on the Comptroller of the Treasury's website, <https://www.comptroller.tn.gov/ia/> and may be disclosed in subsequent reports.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

**Deposits**

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

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

## Investments

**Legal Provisions.** Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; 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, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. 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.

**Investment Balances.** As of June 30, 2020, Greene County had the following investments carried at amortized cost using a Stable Net Asset Value. Separate disclosures concerning pooled investments cannot be made for Greene County and the discretely presented Greene County School Department since both pool their deposits and investments through the county trustee.



## POOLED INVESTMENTS

Investment	Weighted Average Maturity (days)	Amortized Cost
State Treasurer's Investment Pool	1 to 105	\$ 41,680,217

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Greene County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Greene County has no investment policy that would further limit its investment choices. As of June 30, 2020, Greene County's investment in the State Treasurer's Investment Pool was unrated.

Further information concerning the legal provisions, investment policies, investment types, and credit risks for the State Treasurer's Investment Pool can be obtained by reviewing the State of Tennessee Consolidated Annual Financial Report at <https://www.tn.gov/finance/rd-doa/fa-accfin-cafr.html>.

### **TCRS Stabilization Trust**

**Legal Provisions.** The Greene County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Greene County School Department may not impose any restrictions on investments placed by the trust on their behalf.

**Investment Balances.** Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a

credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2020, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments where fair value is measured using the Net Asset Value ("NAV") per share have no readily determinable fair value and have been determined to be calculated consistent with FASB principles for investment companies.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan's custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

At June 30, 2020, the Greene County School Department had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 58,691
Developed Market International Equity	N/A	N/A	26,506
Emerging Market International Equity	N/A	N/A	7,573
U.S. Fixed Income	N/A	N/A	37,865
Real Estate	N/A	N/A	18,932
Short-term Securities	N/A	N/A	1,893
NAV - Private Equity and Strategic Lending	N/A	N/A	37,865
 Total			\$ 189,325

Investment by Fair Value Level	Fair Value Measurements Using				NAV
	Fair Value 6-30-20	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
U.S. Equity	\$ 58,691	\$ 58,691	\$ 0	\$ 0	0
Developed Market International Equity	26,506	26,506	0	0	0
Emerging Market International Equity	7,573	7,573	0	0	0
U.S. Fixed Income	37,865	0	37,865	0	0
Real Estate	18,932	0	0	18,932	0
Short-term Securities	1,893	0	1,893	0	0
Private Equity and Strategic Lending	37,865	0	0	0	37,865
Total	\$ 189,325	\$ 92,770	\$ 39,758	\$ 18,932	\$ 37,865

**Risks and Uncertainties.** The trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Greene County School Department does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Greene County School Department does not have the ability to limit the credit ratings of individual investments made by the trust.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. Greene County School Department places no limit on the amount the county may invest in one issuer.

**Custodial Credit Risk.** Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Greene County School Department to pay retirement benefits of the school department employees.

For further information concerning the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag19091.pdf>.

**B. Capital Assets**

Capital assets activity for the year ended June 30, 2020, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-19	Increases	Decreases	Balance 6-30-20
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 309,210	\$ 0	\$ 809,530
Construction in Progress	221,805	519,862	0	741,667
Total Capital Assets Not Depreciated	<u>\$ 722,125</u>	<u>\$ 829,072</u>	<u>\$ 0</u>	<u>\$ 1,551,197</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 17,751,610	\$ 12,573	\$ 0	\$ 17,764,183
Infrastructure	60,458,059	18,038	0	60,476,097
Other Capital Assets	21,195,873	1,759,077	(331,854)	22,623,096
Total Capital Assets Depreciated	<u>\$ 99,405,542</u>	<u>\$ 1,789,688</u>	<u>\$ (331,854)</u>	<u>\$ 100,863,376</u>
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 9,749,278	\$ 353,933	\$ 0	\$ 10,103,211
Infrastructure	42,954,145	568,294	0	43,522,439
Other Capital Assets	17,211,651	1,212,605	(306,137)	18,118,119
Total Accumulated Depreciation	<u>\$ 69,915,074</u>	<u>\$ 2,134,832</u>	<u>\$ (306,137)</u>	<u>\$ 71,743,769</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,490,468</u>	<u>\$ (345,144)</u>	<u>\$ (25,717)</u>	<u>\$ 29,119,607</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,212,593</u>	<u>\$ 483,928</u>	<u>\$ (25,717)</u>	<u>\$ 30,670,804</u>

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

**Governmental Activities:**

General Government	\$ 161,349
Finance	8,961
Administration of Justice	51,314
Public Safety	600,596
Public Health and Welfare	515,000
Highways/Public Works	<u>797,612</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$ 2,134,832</u></u>

**Discretely Presented Greene County School Department**

**Governmental Activities**

	Balance 7-1-19	Increases	Decreases	Balance 6-30-20
Capital Assets Not Depreciated:				
Land	\$ 974,743	\$ 0	\$ 0	\$ 974,743
Construction in Progress	79,900	192,458	0	<u>272,358</u>
Total Capital Assets Not Depreciated	<u>\$ 1,054,643</u>	<u>\$ 192,458</u>	<u>\$ 0</u>	<u>\$ 1,247,101</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 53,633,405	\$ 1,139,335	\$ 0	\$ 54,772,740
Other Capital Assets	14,406,294	1,190,064	(1,176,072)	<u>14,420,286</u>
Total Capital Assets Depreciated	<u>\$ 68,039,699</u>	<u>\$ 2,329,399</u>	<u>\$ (1,176,072)</u>	<u>\$ 69,193,026</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 28,035,029	\$ 1,070,816	\$ 0	\$ 29,105,845
Other Capital Assets	10,431,262	600,950	(1,047,708)	<u>9,984,504</u>
Total Accumulated Depreciation	<u>\$ 38,466,291</u>	<u>\$ 1,671,766</u>	<u>\$ (1,047,708)</u>	<u>\$ 39,090,349</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,573,408</u>	<u>\$ 657,633</u>	<u>\$ (128,364)</u>	<u>\$ 30,102,677</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,628,051</u>	<u>\$ 850,091</u>	<u>\$ (128,364)</u>	<u>\$ 31,349,778</u>

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

**Governmental Activities:**

Instruction	\$ 1,079,527
Support Services	497,512
Operation of Non-instructional Services	<u>94,727</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,671,766</u>

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

The composition of interfund balances as of June 30, 2020, was as follows:

**Due to/from Other Funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Solid Waste/Sanitation	\$ 168
"	Nonmajor governmental	70,377
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	1,035

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.

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2020, consisted of the following amounts:

**Primary Government**

<u>Transfer Out</u>	<u>Transfer In</u> <u>General</u> <u>Fund</u>
Special Purpose Fund	\$ 102,583

The transfer from the Special Purpose Fund to the General Fund represents reimbursement of shared costs paid from the General Fund.



**Discretely Presented Greene County School Department**

Transfer Out	Transfer In General Purpose School Fund
Nonmajor governmental funds	\$ 30,000

The transfer from the nonmajor governmental funds to the General Purpose Fund are for indirect costs.

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 Debt**

**Primary Government**

**General Obligation Bonds, Notes, and Other Loans**

General Obligation Bonds - Greene County issues general obligation bonds to provide funds for the acquisition and construction 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 general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 15 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2020, will be retired from the General Debt Service and Education Debt Service Funds.

Direct Borrowing and Direct Placements - Greene County issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes, and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for an original term of seven years. There were no capital outlay notes outstanding at June 30, 2020. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All other loans included in long-term debt as of June 30, 2020, will be retired from the Education Debt Service Fund.

General obligation bonds and other loans outstanding as of June 30, 2020, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-20
General Obligation Bonds	2 to 3	%	6-1-25	\$ 8,170,000	\$ 6,635,000
General Obligation Bonds - Refunding	2 to 2.1		6-1-23	8,970,000	1,845,000
General Obligation Rural School Bonds - Refunding	2 to 5		6-1-26	12,135,000	7,975,000
Direct Borrowing and Direct Placement:					
Other Loans - Energy Efficient Schools Initiative	0.75		12-1-23	809,679	440,883

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2020, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
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	\$ 16,455,000	\$ 1,650,688	\$ 18,105,688

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2021	\$ 124,788	\$ 2,880	\$ 126,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 440,883	\$ 5,941	\$ 446,824

There is \$4,197,525 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$272, based on the 2010 federal census for residents living outside the Greeneville school district and \$123 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$288

based on the 2010 federal census for residents living outside the Greeneville school district and \$130 for residents living inside the Greeneville school district.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2020, was as follows:

Governmental Activities:	Bonds	Other Loans - Direct Placement
Balance, July 1, 2019	\$ 19,340,000	\$ 564,735
Reductions	<u>(2,885,000)</u>	<u>(123,852)</u>
Balance, June 30, 2020	<u>\$ 16,455,000</u>	<u>\$ 440,883</u>
Balance Due Within One Year	<u>\$ 2,650,000</u>	<u>\$ 124,788</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2020	\$ 16,895,883
Less: Balance Due Within One Year - Debt	(2,774,788)
Add: Unamortized Premium on Debt	<u>562,100</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 14,683,195</u>

**E. Long-term Obligations**

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2020, was as follows:

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2019	\$ 980,065	\$ 1,466,100
Additions	1,241,603	201,900
Reductions	(1,096,987)	(124,400)
	<hr/>	<hr/>
Balance, June 30, 2020	<u>\$ 1,124,681</u>	<u>\$ 1,543,600</u>
Balance Due Within One Year	<u>\$ 1,012,213</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2020	\$ 2,668,281
Less: Balance Due Within One Year - Other	<u>(1,012,213)</u>
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 1,656,068</u>

Compensated absences and other postemployment benefit 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, 2020, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
	<u>                    </u>	<u>                    </u>
Balance, July 1, 2019	\$ 164,375	\$ 178,566
Additions	239,704	102,383
Reductions	<u>(142,515)</u>	<u>(83,833)</u>
Balance, June 30, 2020	<u>\$ 261,564</u>	<u>\$ 197,116</u>
Balance Due Within One Year	<u>\$ 199,976</u>	<u>\$ 97,264</u>

	Other Postemployment Benefits
	<u>                    </u>
Balance, July 1, 2019	\$ 13,063,320
Additions	1,150,595
Reductions	<u>(2,265,078)</u>
Balance, June 30, 2020	<u>\$ 11,948,837</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2020	\$ 12,407,517
Less: Balance Due Within One Year - Other	<u>(297,240)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 12,110,277</u>

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

**F. Pledges of Receivables and Future Revenues**

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 \$8,944,550 with annual requirements ranging from \$1,486,750 in the next fiscal year to \$1,494,300 in the final year. For the 2020 fiscal year, the county commission also approved to recognize in the Education Debt Service Fund, 50 percent of the non-pledged sales taxes collected in nonincorporated areas of the county. Those revenues had previously gone to the General Fund. Principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund for the current year totaled \$1,493,000 and \$2,347,143, respectively. The fund balance in the Education Debt Service Fund was \$2,745,862 at June 30, 2020. Since the fund balance of the Education Debt Service Fund was in excess of \$1,000,000, the school department made no contributions to the Education Debt Service Fund from restricted state capital outlay funds for the year.

**G. 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. The plan is 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 for the year ended June 30, 2020, were \$320,029. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**H. Short-term Debt**

Greene County entered into an agreement for the lease/purchase of communications equipment in the principal amount of \$1,091,237. The term of the agreement began July 1, 2019 and was scheduled to cover a five-year period. However, Greene County exercised its option to retire the agreement during the year, paying the principal balance and obtaining title to the equipment. Accordingly, the agreement is reported as short-term debt.

Short-term debt activity for the year ended June 30, 2020, was as follows:

	Balance 7-1-19	Issued	Paid	Balance 6-30-20
General Capital Projects Fund:				
Communications Equipment				
Lease/Purchase Agreement	\$ 0	\$ 1,091,237	\$ (1,091,237)	\$ 0

## 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 \$4,798,946 or the sum of the monthly aggregate deductible amounts applicable to each policy month in the current policy term, 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 \$1,000,000 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
2018-19	\$ 971,641	\$ 506,917	\$ (471,414)	\$ 1,007,144
2019-20	1,007,144	484,077	(574,799)	916,422

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2018-19	\$ 141,041	\$ 3,749,607	\$ (3,689,794)	\$ 200,854
2019-20	200,854	3,894,199	(3,800,595)	294,458

\*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$268,507.

**B. Contingent Liabilities**

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

**C. Joint Ventures**

Primary Government

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

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, 2020, the county paid \$900,430 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 \$1,082,841 of which the county and town each guarantee 50 percent.

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, 2020, 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 \$8,273 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, 2020, 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 \$310,140 to the center for the year ended June 30, 2020. The county does not have an equity interest in the 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 Landfill  
c/o Town of Greeneville  
200 North College Street  
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 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

**D. Jointly Governed Organizations**

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated, (TCA)*, 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, and to further the economy and growth of the region served by the authority by developing, marketing, and promoting facilities for warehousing, distribution, light manufacturing, and agribusiness purposes. 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 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 manager as an ex-officio member, is in charge of the daily operation of the center.

Greene County is a participant in the joint governance of the Alliance for Business and Training (AB&T), which administers funds received under the Workforce Innovation and Opportunity Act for the Northeast Tennessee Local Workforce Development Area. An interlocal consortium agreement between Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi, and Washington counties established the Northeast Tennessee Workforce Development Board and the governing structure of AB&T. The county mayors represent each county in the consortium. The Sullivan County Mayor serves as the chief local elected county official of the consortium by the majority approval of the local elected county officials in the consortium agreement and approves appointments of board members of the workforce development board following a nomination process specified in the agreement. The board has no financial activity but provides oversight for workforce development programs of the Development Area. Those programs

are funded by grants passed through the state Department of Labor to AB&T.

Mayors of the participating counties, along with four members jointly appointed by the mayors serve as the governing board of AB&T. The consortium agreement calls for any liability for disallowed costs of the grant programs to be shared by member counties of the consortium based on each county's percent of the population of the local workforce development area. However, that contingent liability is to be mitigated by \$3 million of insurance coverage provided by AB&T to indemnify the counties pursuant to the consortium agreement.

Complete financial information for the Alliance for Business and Training can be obtained from the following address.

Alliance for Business and Training  
386 Hwy 91  
PO Box 249  
Elizabethton, TN 37643

**E. 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 comprise 71.34 percent, the non-certified employees of the discretely presented school department comprise 28.66 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/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies](http://www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies).

*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, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	532
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	773
Active Employees	729
 Total	 <u><u>2,034</u></u>

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Greene County elected to make employer contributions at a rate higher than the minimum rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2020, the employer contribution for Greene County was \$1,650,147 based on a rate of 7.26 percent of covered payroll. The minimum rate established by the Board of Trustees was 4.65 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, 2019, and the total pension liability 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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	5.69 %	31 %
Developed Market		
International Equity	5.29	14
Emerging Market		
International Equity	6.36	4
Private Equity and		
Strategic Lending	5.79	20
U.S. Fixed Income	2.01	20
Real Estate	4.32	10
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 7.25 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25 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 (Asset) (a)-(b)
Balance, July 1, 2018	\$ 74,122,389	\$ 76,752,682	\$ (2,630,293)
Changes for the Year:			
Service Cost	\$ 1,683,474	\$ 0	\$ 1,683,474
Interest	5,365,371	0	5,365,371
Differences Between Expected and Actual Experience	1,455,304	0	1,455,304
Contributions-Employer	0	1,379,787	(1,379,787)
Contributions-Employees	0	1,040,015	(1,040,015)
Net Investment Income	0	5,668,592	(5,668,592)
Benefit Payments, Including Refunds of Employee Contributions	(3,601,482)	(3,601,482)	0
Administrative Expense	0	(64,260)	64,260
Net Changes	\$ 4,902,667	\$ 4,422,652	\$ 480,015
Balance, June 30, 2019	\$ 79,025,056	\$ 81,175,334	\$ (2,150,278)

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

		Increase (Decrease)		
		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	71.34%	\$ 56,376,475	\$ 57,910,483	\$ (1,534,008)
School Department	28.66%	22,648,581	23,264,851	(616,270)
Total		\$ 79,025,056	\$ 81,175,334	\$ (2,150,278)

*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 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower



(6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%
Net Pension Liability (Asset)	\$ 7,918,404	\$ (2,150,278)	\$ (10,517,906)

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions**

*Pension Expense.* For the year ended June 30, 2020, Greene County recognized pension expense of \$1,226,156.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2020, 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	\$ 1,599,938	\$ 665,657
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	947,612
Changes in Assumptions	636,905	0
Contributions Subsequent to the Measurement Date of June 30, 2019 (1)	1,650,147	N/A
<b>Total</b>	<b>\$ 3,886,990</b>	<b>\$ 1,613,269</b>

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2019,” 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	71.34%	\$ 2,805,588	\$ 1,150,906
School Department	28.66%	<u>1,081,402</u>	<u>462,363</u>
Total		<u>\$ 3,886,990</u>	<u>\$ 1,613,269</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
2021	\$ 240,734
2022	(134,705)
2023	256,318
2024	261,223
2025	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, 2020, Greene County reported a payable of \$178,231 for the outstanding amount of contributions due to the pension plan at year end.

**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 71.34 percent and the non-certified employees of the discretely presented school department comprise 28.66 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/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies](http://www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies).

*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, 2020, to the Teacher Retirement Plan were \$95,570, which is 2.03 percent of covered payroll. In addition, employer contributions of \$92,114, were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, 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, 2020, the school department reported a liability (asset) of (\$234,054) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the 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, 2019, the school department's proportion was .414633 percent. The proportion as of June 30, 2018, was .388788 percent.

*Pension Expense.* For the year ended June 30, 2020, the school department recognized pension expense of \$72,728.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2020, the 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	\$ 9,705	\$ 40,859
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	9,895
Changes in Assumptions	8,132	0
Changes in Proportion of Net Pension Liability (Asset)	4,917	13,722
LEA's Contributions Subsequent to the Measurement Date of June 30, 2019	<u>95,570</u>	<u>N/A</u>
Total	<u>\$ 118,324</u>	<u>\$ 64,476</u>

The school department's employer contributions of \$95,570, 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, 2021. 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
2021	\$ (5,688)
2022	(7,202)
2023	(4,426)
2024	(3,011)
2025	(2,608)
Thereafter	(18,788)

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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	%	Percentage Target Allocations	%
U.S. Equity Developed Market	5.69	%	31	%
International Equity Emerging Market	5.29		14	
International Equity Private Equity and Strategic Lending	6.36		4	
U.S. Fixed Income	5.79		20	
Real Estate	2.01		20	
Short-term Securities	4.32		10	
	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 7.25 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25 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 school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%

Net Pension Liability (Asset)     \$    74,158    \$ (234,054)    \$ (461,880)

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

### **Payable to the Pension Plan**

At June 30, 2020, the Greene County School Department reported a payable of \$95,568 for the outstanding amount of contributions due to the pension plan at year end.

### **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/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies](http://www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies).

*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, 2020, to the Teacher Legacy Pension Plan were \$2,422,637, which is 10.63 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, 2020, the school department reported a liability (asset) of (\$7,245,547) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion

of the net pension liability (asset) was based on the 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, 2019, the school department's proportion was .704696 percent. The proportion measured at June 30, 2018, was .68505 percent.

*Pension Expense.* For the year ended June 30, 2020, the school department recognized pension expense of \$1,018,167.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2020, the 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	\$ 352,767	\$ 4,425,724
Changes in Assumptions	976,375	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,070,192
Changes in Proportion of Net Pension Liability (Asset)	117,352	25,663
LEA's Contributions Subsequent to the Measurement Date of June 30, 2019	<u>2,422,637</u>	N/A
Total	<u>\$ 3,869,131</u>	<u>\$ 6,521,579</u>

The school department's employer contributions of \$2,422,637 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 2021. 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
2021	\$ (1,427,162)
2022	(2,033,485)
2023	(924,042)
2024	(690,396)
2025	0
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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and

the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	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 7.25 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25 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 school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one

percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	6.25%	7.25%	8.25%

Net Pension Liability (Asset)     \$ 14,815,051     \$ (7,245,547)     \$ (24,794,141)

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

**Payable to the Pension Plan**

At June 30, 2020, the Greene County School Department reported a payable of \$788,990 for the outstanding amount of contributions due to the pension plan at year end.

**2. Deferred Compensation**

Greene County offers its employees an optional deferred compensation plan established pursuant to IRC Section 457. All costs of administering and funding this program are the responsibility of plan participants. The Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 establish participation, contribution, and withdrawal provisions for the plans.

The discretely presented Greene County School Department offers its employees an optional deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding this program is the responsibility of plan participants. The Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establish participation, contribution, and withdrawal provisions for the plan.

Teachers hired after July 1, 2014, by the Greene County School Department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state’s 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher’s salary into their deferred compensation plan. In addition, teachers are

required to contribute a minimum of two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed \$222,797 and teachers contributed \$211,962 to this deferred compensation pension plan.

**F. Other Postemployment Benefits (OPEB)**

**Primary Government**

*Plan Description.* Greene County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield for its pre-65 retirees. Employees are eligible for OPEB benefits if they retire at age 50 or later with at least 30 years of service under TCRS and with 20 or more years of service with Greene County. Employees may receive up to four years credit for military service. Benefits are established and amended by the county commission. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Benefits Provided.* The plan provides medical and prescription coverage benefits for retirees until they are Medicare eligible. Spouse benefits are provided while the retiree is eligible for coverage. Surviving spouse benefits are not provided. The benefit terms provide for the county to pay from \$265 to \$362 per month toward the retiree medical premiums based on coverage selected.

**Employees Covered by Benefit Terms**

As of July 1, 2018, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	4
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	383
Total	387

**Total OPEB Liability**

The county's total OPEB liability of \$1,543,600 was measured as of July 1, 2019, and was determined by an actuarial valuation as of July 1, 2018.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age
Salary Scale	2.50%
Discount Rate	3.13%
Healthcare Cost Trend Rates	5.5% for FY20, decreasing .5% per year to an ultimate rate of 5%
Retirees share of Benefit-related Cost	From \$265 to \$1,622 depending on coverage selected

The discount rate was based on Fidelity’s Municipal GO AA 20-year yield curve rate as of July 1, 2019.

Mortality rates were based on RP-2014 Fully Generational Mortality Table, with base year 2006, using two-dimensional improvement scale MP-2019.

The actuarial assumptions used in the June 30, 2018, valuation were based on plan data and costs presented by the county with concurrence by the actuary.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance July 1, 2018	\$ 1,466,100
Changes for the Year:	
Service Cost	\$ 63,200
Interest	53,800
Difference between Expected and Actuarial Experience	(38,400)
Changes in Assumption and Other Inputs	84,900
Benefit Payments	(86,000)
Net Changes	<u>\$ 77,500</u>
Balance June 30, 2019	<u>\$ 1,543,600</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2020, the county recognized OPEB expense of \$136,700. At June 30, 2020, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 10,800	\$ 29,400
Changes of Assumptions/Inputs	65,100	6,900
Benefit Payment Subsequent to the Measurement Date of July 1, 2019	<u>86,000</u>	<u>0</u>
Total	<u>\$ 161,900</u>	<u>\$ 36,300</u>

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

Year Ending June 30	Amount
2021	\$ 12,500
2022	12,500
2023	11,300
2024	3,300
Thereafter	0

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

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the county calculated using the current discount rate, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<u>Discount Rate</u>	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
Total OPEB Liability	\$ 1,735,500	\$ 1,543,600	\$ 1,372,000

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the total OPEB liability of the county calculated using the current healthcare cost trend rate, as well as what the



OPEB liability would be if it was calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

<u>Healthcare Cost Trend Rate</u>	Current		
	1%	Trend	1%
	Decrease	Rate	Increase
	4.5% to 4%	5.5% to 5%	6.5% to 6%
Total OPEB Liability	\$ 1,313,400	\$ 1,543,600	\$ 1,826,800

**Discretely Presented Greene County School Department**

The discretely presented Greene County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Plan Description* - Employees of the Greene County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Once the certified retirees of Greene County School Department reach Medicare eligibility, they may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. However, the school department does not provide any subsidy (direct or indirect) to this plan and therefore does not recognize any OPEB liability associated with the TNM.

The school department’s total OPEB liability was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.20%
Salary Increases	Salary increases used in the July 1, 2018 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.51%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.03% for pre-65 retirees in the 2019 calendar year, and gradually decreasing over a 10 year period to an ultimate trend rate of 4.5 percent.
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.51 percent, based on an average rating of AA/Aa as shown the Bond Buyer 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2018, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2019, valuations were the same as those employed in the July 1, 2018, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2 percent load for males and a -3 percent load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load.

*Changes in Assumptions.* The discount rate changed from 3.62 percent as of the beginning of the measurement period to 3.51 percent as of the measurement date of June 30, 2019. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2020 plan year was revised from 6.75 percent to 6.03 percent.

*Benefits Provided.* The Greene County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA 8-27-301* establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. Greene County School Department provides a direct subsidy ranging from \$251 to \$408 per month depending on coverage selected for certified retirees age 60 with 20 or more years of service. The school department provides a direct subsidy for noncertified retirees age 60 with 20 or more years of service, ranging from \$456 to \$627 depending on coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

	<u>School Department</u>
Inactive Employees or Beneficiaries Currently Receiving Benefits	84
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	601
Total	<u><u>685</u></u>

A state insurance committee, created in accordance with *TCA 8-27-301*, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute

towards employee costs based on their own developed policies. During the current reporting period, the school department paid \$785,964 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	<u>Share of Collective Liability</u>		
	<u>Greene County School Department 74.7614%</u>	<u>State of TN 25.2386%</u>	<u>Total OPEB Liability</u>
Balance July 1, 2018	\$ 13,063,320	\$ 4,560,688	\$ 17,624,008
Changes for the Year:			
Service Cost	\$ 619,449	\$ 209,119	\$ 828,568
Interest	483,294	163,155	646,449
Changes in Benefit Terms	47,873	16,162	64,035
Difference between Expected and Actuarial Experience	(570,569)	(192,617)	(763,186)
Changes in Proportion	112,633	(112,633)	0
Changes in Assumption and Other Inputs	(909,737)	(307,117)	(1,216,854)
Benefit Payments	(897,428)	(302,961)	(1,200,389)
Net Changes	<u>\$ (1,114,483)</u>	<u>\$ (526,894)</u>	<u>\$ (1,641,377)</u>
Balance June 30, 2019	<u>\$ 11,948,837</u>	<u>\$ 4,033,794</u>	<u>\$ 15,982,631</u>

The Greene County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Greene County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized \$281,359 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Greene County School Department's proportionate share of the collective OPEB liability was 74.7614 percent and the State of Tennessee's share was 25.2386 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2020, the school department recognized OPEB expense of \$860,622, including the state's share of the expense. At June 30, 2020, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 2,664,676
Changes of Assumptions/Inputs	238,362	1,374,105
Changes in Proportion	106,021	591,782
Benefits Paid After the Measurement Date of June 30, 2019	<u>785,964</u>	<u>0</u>
Total	<u>\$ 1,130,347</u>	<u>\$ 4,630,563</u>

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2021	\$ (571,354)
2022	(571,354)
2023	(571,354)
2024	(571,354)
2025	(571,354)
Thereafter	(1,429,410)

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

*Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate.* The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>	1% Decrease	Current Discount Rate	1% Increase
	<u>2.51%</u>	<u>3.51%</u>	<u>4.51%</u>

Proportionate Share of the Collective Total OPEB Liability	\$ 12,846,823	\$ 11,948,837	\$ 11,098,241
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*Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate.* The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1% Decrease	Curent Rate	1% Increase
	5.03 to 3.5%	6.03 to 4.5%	7.03 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	\$ 10,698,485	\$ 11,948,837	\$ 13,421,265

**G. 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 percent 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 percent 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 percent 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 2019-20 year, 17 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$261,564, with \$199,976 being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$142,515 in the General Purpose School Fund.

**H. Operation of School Food Services**

During the 2016-2017 fiscal year, 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 and was renewed for the 2019-2020 fiscal year. The contract amount is based on a fixed price per meal of \$3.1901 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 \$2,944,978 to Chartwells. The school department renewed this contract for the 2020-2021 fiscal year with an increase in the per meal cost of 2.5 percent to \$3.2699.

**I. 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 road superintendent. These funds are maintained in the Office of Central Accounting under the supervision of the director of accounts and budgets.

**J. Purchasing Laws**

Offices of County Mayor and Road Superintendent

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.

**K. Subsequent Events**

On July 1, 2020, Greene County and the Town of Greeneville modified their joint venture agreement regarding the Greeneville/Greene County Landfill and Transfer Station operations. Greene County is now responsible for the transfer station operations (physical transportation of municipal solid waste, etc.) with the Town of Greeneville operating a demolition landfill and overseeing landfill requirements.

On November 24, 2020, Greene County issued \$5,945,000 in general obligation refunding bonds and \$9,430,000 in general obligation bonds.



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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	2017	2018	2019
<b>Total Pension Liability</b>						
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535	\$ 1,577,416	\$ 1,683,474
Interest	4,332,043	4,545,585	4,768,957	4,919,196	5,076,773	5,365,371
Changes in Benefit Terms	0	0	0	751,500	0	0
Differences Between Actual and Expected Experience	(440,492)	(223,943)	(1,228,879)	(1,049,705)	726,157	1,455,304
Changes in Assumptions	0	0	0	1,592,264	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)	(3,601,482)
Net Change in Total Pension Liability	\$ 3,007,204	\$ 3,123,511	\$ 2,065,905	\$ 4,517,821	\$ 3,970,344	\$ 4,902,667
Total Pension Liability, Beginning	57,437,604	60,444,808	63,568,319	65,634,224	70,152,045	74,122,389
<b>Total Pension Liability, Ending (a)</b>	<b>\$ 60,444,808</b>	<b>\$ 63,568,319</b>	<b>\$ 65,634,224</b>	<b>\$ 70,152,045</b>	<b>\$ 74,122,389</b>	<b>\$ 79,025,056</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581	\$ 1,263,875	\$ 1,379,787
Contributions - Employee	916,083	920,290	941,286	890,337	948,302	1,040,015
Net Investment Income	8,810,783	1,912,201	1,696,610	7,386,254	5,931,058	5,668,592
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)	(3,601,482)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)	(65,870)	(64,260)
Net Change in Plan Fiduciary Net Position	\$ 9,173,098	\$ 1,980,784	\$ 1,557,904	\$ 6,422,243	\$ 4,667,363	\$ 4,422,652
Plan Fiduciary Net Position, Beginning	52,951,290	62,124,388	64,105,172	65,663,076	72,085,319	76,752,682
<b>Plan Fiduciary Net Position, Ending (b)</b>	<b>\$ 62,124,388</b>	<b>\$ 64,105,172</b>	<b>\$ 65,663,076</b>	<b>\$ 72,085,319</b>	<b>\$ 76,752,682</b>	<b>\$ 81,175,334</b>
<b>Net Pension Liability (Asset), Ending (a - b)</b>	<b>\$ (1,679,580)</b>	<b>\$ (536,853)</b>	<b>\$ (28,852)</b>	<b>\$ (1,933,274)</b>	<b>\$ (2,630,293)</b>	<b>\$ (2,150,278)</b>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%	100.04%	102.76%	103.55%	102.72%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)	(10.87%)	(13.93%)	(10.43%)

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

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the 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	2018	2019	2020
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,099,411	\$ 886,237	\$ 968,047	\$ 1,056,867
Less Contributions in Relation to the Actuarially Determined Contribution	(1,889,805)	(1,906,394)	(1,951,232)	(1,508,581)	(1,263,875)	(1,379,787)	(1,650,147)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (377,638)	\$ (411,740)	\$ (593,280)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 22,728,326
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.69%	6.69%	7.26%

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

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Exhibit F-3

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

	2015	2016	2017	2018	2019	2020
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 135,902	\$ 85,121	\$ 95,570
Less: Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(135,902)	(85,121)	(95,570)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,708,525
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.11%	1.98%	2.03%

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	2018	2019	2020
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,209,702	\$ 2,178,129	\$ 2,471,644	\$ 2,422,637
Less: Contributions in Relation to the Contractually Determined Contribution	(2,268,201)	(2,235,478)	(2,226,328)	(2,209,702)	(2,178,129)	(2,471,644)	(2,422,637)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,702,198	\$ 22,790,567
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.07%	9.05%	10.43%	10.63%

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

	2015	2016	2017	2018	2019
School Department's Proportion of the Net Pension Liability/Asset	0.446121%	0.426135%	0.376073%	0.388788%	0.414633%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)	\$ (44,362)	\$ (99,221)	\$ (176,326)	\$ (234,054)
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(3.88%)	(5.33%)	(5.45%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%	126.97%	123.07%

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

	2014	2015	2016	2017	2018	2019
School Department's Proportion of the Net Pension Liability/Asset	0.650774%	0.660578%	0.682241%	0.691484%	0.685050%	0.704696%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (105,748)	\$ 270,597	\$ 4,263,628	\$ (226,242)	\$ (2,410,632)	\$ (7,245,547)
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,702,198
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(.41)%	1.09%	17.31%	(.93)%	(10.01)%	(30.57)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%

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

Exhibit F-7

Greene County, Tennessee  
Schedule of Changes in the Total OPEB Liability and Related Ratios - Self-Insured Plan  
Primary Government  
For the Fiscal Year Ended June 30

	2017	2018	2019
<b>Total OPEB Liability</b>			
Service Cost	\$ 54,900	\$ 56,500	\$ 63,200
Interest	50,800	51,600	53,800
Differences Between Actual and Expected Experience	0	20,200	(38,400)
Changes in Assumptions or Other Inputs	0	(12,900)	84,900
Benefit Payments	(85,100)	(85,100)	(86,000)
Net Change in Total OPEB Liability	\$ 20,600	\$ 30,300	\$ 77,500
Total OPEB Liability, Beginning	1,415,200	1,435,800	1,466,100
Total OPEB Liability, Ending	<u>\$ 1,435,800</u>	<u>\$ 1,466,100</u>	<u>\$ 1,543,600</u>
Covered Employee Payroll	\$ 9,921,000	\$ 10,999,600	\$ 10,999,600
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%	13.33%	14.03%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

The following are the discount rates used in each period:

2017	3.56%
2018	3.62%
2019	3.13%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.



Greene County, Tennessee  
Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan  
Discretely Presented Greene County School Department  
For the Fiscal Year Ended June 30

	2017	2018	2019
<b>Total OPEB Liability</b>			
Service Cost	\$ 1,465,896	\$ 1,370,299	\$ 828,568
Interest	727,812	879,623	646,449
Changes in Benefit Terms	0	(4,085,290)	64,035
Differences Between Actual and Expected Experience	0	(3,648,599)	(763,186)
Changes in Assumptions or Other Inputs	(1,101,051)	402,732	(1,216,854)
Benefit Payments	(1,161,310)	(1,265,925)	(1,200,389)
Net Change in Total OPEB Liability	\$ (68,653)	\$ (6,347,160)	\$ (1,641,377)
Total OPEB Liability, Beginning	24,039,821	23,971,168	17,624,008
Total OPEB Liability, Ending	\$ 23,971,168	\$ 17,624,008	\$ 15,982,631
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 5,476,477	\$ 4,560,688	\$ 4,033,794
Employer Proportionate Share of the Total OPEB Liability	18,494,691	13,063,320	11,948,837
Covered Employee Payroll	\$ 33,604,536	\$ 34,362,075	\$ 34,362,075
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%	38.02%	34.77%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%

(b) The assumed initial trend rate applicable to plan years was revised as follows:

2019 plan year	- from 5.4% to 6.75%
2020 plan year	- from 6.75% to 6.03%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2020**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2020 were calculated based on the June 30, 2018, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, averaging 4%
Investment Rate of Return	7.25%, 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	2.25%

*Changes of assumptions.* In 2017, the following assumptions were changed: decreased inflation rate from 3 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified mortality assumptions.

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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.

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, 2020

	<u>Special Revenue Funds</u>			<u>Debt Service Funds</u>		
	<u>Drug Control</u>	<u>Constitu - tional Officers - Fees</u>	<u>Total</u>	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>Total</u>
<u>ASSETS</u>						
Cash	\$ 0	\$ 6,191	\$ 6,191	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	306,962	0	306,962	1,436,857	2,525,463	3,962,320
Accounts Receivable	0	64,186	64,186	6,155	0	6,155
Due from Other Governments	0	0	0	0	414,501	414,501
Property Taxes Receivable	0	0	0	1,593,834	269,120	1,862,954
Allowance for Uncollectible Property Taxes	0	0	0	(41,486)	(7,007)	(48,493)
Total Assets	\$ 306,962	\$ 70,377	\$ 377,339	\$ 2,995,360	\$ 3,202,077	\$ 6,197,437
<u>LIABILITIES</u>						
Accounts Payable	\$ 201	\$ 0	\$ 201	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	70,377	70,377	0	0	0
Other Current Liabilities	14,138	0	14,138	0	0	0
Total Liabilities	\$ 14,339	\$ 70,377	\$ 84,716	\$ 0	\$ 0	\$ 0
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,506,368	\$ 255,176	\$ 1,761,544
Deferred Delinquent Property Taxes	0	0	0	37,329	6,301	43,630
Other Deferred/Unavailable Revenue	0	0	0	0	194,738	194,738
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 1,543,697	\$ 456,215	\$ 1,999,912

(Continued)

Exhibit G-1

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

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitutional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 292,623	\$ 0	\$ 292,623	\$ 0	\$ 0	\$ 0
Restricted for Debt Service	0	0	0	1,331,654	0	1,331,654
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Debt Service	0	0	0	120,009	2,745,862	2,865,871
Total Fund Balances	<u>\$ 292,623</u>	<u>\$ 0</u>	<u>\$ 292,623</u>	<u>\$ 1,451,663</u>	<u>\$ 2,745,862</u>	<u>\$ 4,197,525</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 306,962</u>	<u>\$ 70,377</u>	<u>\$ 377,339</u>	<u>\$ 2,995,360</u>	<u>\$ 3,202,077</u>	<u>\$ 6,197,437</u>

(Continued)

Exhibit G-1

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

	<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
	General Capital Projects	Other Capital Projects	Total	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 6,191
Equity in Pooled Cash and Investments	299,737	50,071	349,808	4,619,090
Accounts Receivable	0	6,155	6,155	76,496
Due from Other Governments	3,750	0	3,750	418,251
Property Taxes Receivable	730,929	0	730,929	2,593,883
Allowance for Uncollectible Property Taxes	(19,083)	0	(19,083)	(67,576)
Total Assets	\$ 1,015,333	\$ 56,226	\$ 1,071,559	\$ 7,646,335
<u>LIABILITIES</u>				
Accounts Payable	\$ 110,150	\$ 0	\$ 110,150	\$ 110,351
Due to Other Funds	0	0	0	70,377
Other Current Liabilities	0	0	0	14,138
Total Liabilities	\$ 110,150	\$ 0	\$ 110,150	\$ 194,866
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 692,901	\$ 0	\$ 692,901	\$ 2,454,445
Deferred Delinquent Property Taxes	17,171	0	17,171	60,801
Other Deferred/Unavailable Revenue	0	0	0	194,738
Total Deferred Inflows of Resources	\$ 710,072	\$ 0	\$ 710,072	\$ 2,709,984

(Continued)



Exhibit G-1

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

FUND BALANCES

Restricted:

    Restricted for Public Safety

    Restricted for Debt Service

    Restricted for Capital Projects

Committed:

    Committed for Debt Service

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
General Capital Projects	Other Capital Projects	Total	
\$ 0	\$ 0	\$ 0	\$ 292,623
0	0	0	1,331,654
195,111	56,226	251,337	251,337
0	0	0	2,865,871
<u>\$ 195,111</u>	<u>\$ 56,226</u>	<u>\$ 251,337</u>	<u>\$ 4,741,485</u>
<u>\$ 1,015,333</u>	<u>\$ 56,226</u>	<u>\$ 1,071,559</u>	<u>\$ 7,646,335</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, 2020

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitutional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 1,860,080	\$ 2,699,863	\$ 4,559,943
Fines, Forfeitures, and Penalties	126,436	0	126,436	0	0	0
Charges for Current Services	0	4,322	4,322	0	0	0
Other Local Revenues	3,225	0	3,225	44,922	13,814	58,736
Federal Government	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 129,661</b>	<b>\$ 4,322</b>	<b>\$ 133,983</b>	<b>\$ 1,905,002</b>	<b>\$ 2,713,677</b>	<b>\$ 4,618,679</b>
<u>Expenditures</u>						
Current:						
Finance	\$ 0	\$ 87	\$ 87	\$ 0	\$ 0	\$ 0
Administration of Justice	0	3,980	3,980	0	0	0
Public Safety	40,706	255	40,961	0	0	0
Other Operations	0	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	1,430,000	1,578,852	3,008,852
Interest on Debt	0	0	0	245,158	379,241	624,399
Other Debt Service	0	0	0	34,786	30,636	65,422
Capital Projects	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 40,706</b>	<b>\$ 4,322</b>	<b>\$ 45,028</b>	<b>\$ 1,709,944</b>	<b>\$ 1,988,729</b>	<b>\$ 3,698,673</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 88,955</b>	<b>\$ 0</b>	<b>\$ 88,955</b>	<b>\$ 195,058</b>	<b>\$ 724,948</b>	<b>\$ 920,006</b>

(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
Net Change in Fund Balances	\$ 88,955	\$ 0	\$ 88,955	\$ 195,058	\$ 724,948	\$ 920,006
Fund Balance, July 1, 2019	203,668	0	203,668	1,256,605	2,020,914	3,277,519
Fund Balance, June 30, 2020	\$ 292,623	\$ 0	\$ 292,623	\$ 1,451,663	\$ 2,745,862	\$ 4,197,525

(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	HUD Grant Projects	Other Capital Projects	Total	
<u>Revenues</u>					
Local Taxes	\$ 716,247	\$ 0	\$ 105,562	\$ 821,809	\$ 5,381,752
Fines, Forfeitures, and Penalties	0	0	0	0	126,436
Charges for Current Services	0	0	0	0	4,322
Other Local Revenues	65,625	0	0	65,625	127,586
Federal Government	0	223,453	0	223,453	223,453
Total Revenues	<u>\$ 781,872</u>	<u>\$ 223,453</u>	<u>\$ 105,562</u>	<u>\$ 1,110,887</u>	<u>\$ 5,863,549</u>
<u>Expenditures</u>					
Current:					
Finance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 87
Administration of Justice	0	0	0	0	3,980
Public Safety	0	0	0	0	40,961
Other Operations	105,480	0	0	105,480	105,480
Debt Service:					
Principal on Debt	0	0	0	0	3,008,852
Interest on Debt	0	0	0	0	624,399
Other Debt Service	0	0	0	0	65,422
Capital Projects	1,499,429	223,453	90,016	1,812,898	1,812,898
Total Expenditures	<u>\$ 1,604,909</u>	<u>\$ 223,453</u>	<u>\$ 90,016</u>	<u>\$ 1,918,378</u>	<u>\$ 5,662,079</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (823,037)</u>	<u>\$ 0</u>	<u>\$ 15,546</u>	<u>\$ (807,491)</u>	<u>\$ 201,470</u>

(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	HUD Grant Projects	Other Capital Projects	Total	
Net Change in Fund Balances	\$ (823,037)	\$ 0	\$ 15,546	\$ (807,491)	\$ 201,470
Fund Balance, July 1, 2019	1,018,148	0	40,680	1,058,828	4,540,015
Fund Balance, June 30, 2020	\$ 195,111	\$ 0	\$ 56,226	\$ 251,337	\$ 4,741,485

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, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 126,436	\$ 0	\$ 0	\$ 126,436	\$ 52,000	\$ 52,000	\$ 74,436
Other Local Revenues	3,225	0	0	3,225	0	0	3,225
Total Revenues	\$ 129,661	\$ 0	\$ 0	\$ 129,661	\$ 52,000	\$ 52,000	\$ 77,661
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 40,706	\$ (8,523)	\$ 6,738	\$ 38,921	\$ 159,000	\$ 159,000	\$ 120,079
Total Expenditures	\$ 40,706	\$ (8,523)	\$ 6,738	\$ 38,921	\$ 159,000	\$ 159,000	\$ 120,079
Excess (Deficiency) of Revenues Over Expenditures	\$ 88,955	\$ 8,523	\$ (6,738)	\$ 90,740	\$ (107,000)	\$ (107,000)	\$ 197,740
Net Change in Fund Balance	\$ 88,955	\$ 8,523	\$ (6,738)	\$ 90,740	\$ (107,000)	\$ (107,000)	\$ 197,740
Fund Balance, July 1, 2019	203,668	(8,523)	0	195,145	195,146	195,146	(1)
Fund Balance, June 30, 2020	\$ 292,623	\$ 0	\$ (6,738)	\$ 285,885	\$ 88,146	\$ 88,146	\$ 197,739

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, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,860,080	\$ 1,767,627	\$ 1,767,627	\$ 92,453
Other Local Revenues	44,922	1,000	1,000	43,922
Total Revenues	<u>\$ 1,905,002</u>	<u>\$ 1,768,627</u>	<u>\$ 1,768,627</u>	<u>\$ 136,375</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 490,000	\$ 490,000	\$ 490,000	\$ 0
Highways and Streets	940,000	940,000	940,000	0
<u>Interest on Debt</u>				
General Government	57,418	58,475	57,418	0
Highways and Streets	187,740	186,683	187,740	0
<u>Other Debt Service</u>				
General Government	34,786	43,000	43,000	8,214
Total Expenditures	<u>\$ 1,709,944</u>	<u>\$ 1,718,158</u>	<u>\$ 1,718,158</u>	<u>\$ 8,214</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 195,058</u>	<u>\$ 50,469</u>	<u>\$ 50,469</u>	<u>\$ 144,589</u>
Net Change in Fund Balance	\$ 195,058	\$ 50,469	\$ 50,469	\$ 144,589
Fund Balance, July 1, 2019	<u>1,256,605</u>	<u>1,134,155</u>	<u>1,134,155</u>	<u>122,450</u>
Fund Balance, June 30, 2020	<u>\$ 1,451,663</u>	<u>\$ 1,184,624</u>	<u>\$ 1,184,624</u>	<u>\$ 267,039</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, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,699,863	\$ 1,938,000	\$ 1,938,000	\$ 761,863
Other Local Revenues	13,814	5,000	5,000	8,814
Other Governments and Citizens Groups	0	127,668	127,668	(127,668)
Total Revenues	<u>\$ 2,713,677</u>	<u>\$ 2,070,668</u>	<u>\$ 2,070,668</u>	<u>\$ 643,009</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,578,852	\$ 1,578,852	\$ 1,578,852	\$ 0
<u>Interest on Debt</u>				
Education	379,241	379,241	379,241	0
<u>Other Debt Service</u>				
Education	30,636	48,000	48,000	17,364
Total Expenditures	<u>\$ 1,988,729</u>	<u>\$ 2,006,093</u>	<u>\$ 2,006,093</u>	<u>\$ 17,364</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 724,948</u>	<u>\$ 64,575</u>	<u>\$ 64,575</u>	<u>\$ 660,373</u>
Net Change in Fund Balance	\$ 724,948	\$ 64,575	\$ 64,575	\$ 660,373
Fund Balance, July 1, 2019	<u>2,020,914</u>	<u>1,685,637</u>	<u>1,685,637</u>	<u>335,277</u>
Fund Balance, June 30, 2020	<u>\$ 2,745,862</u>	<u>\$ 1,750,212</u>	<u>\$ 1,750,212</u>	<u>\$ 995,650</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, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 716,247	\$ 0	\$ 0	\$ 716,247	\$ 692,135	\$ 692,135	\$ 24,112
Other Local Revenues	65,625	0	0	65,625	45,000	45,000	20,625
Total Revenues	\$ 781,872	\$ 0	\$ 0	\$ 781,872	\$ 737,135	\$ 737,135	\$ 44,737
<u>Expenditures</u>							
<u>Other Operations</u>							
COVID-19 Grant #1	\$ 105,480	\$ 0	\$ 0	\$ 105,480	\$ 0	\$ 105,480	\$ 0
<u>Capital Projects</u>							
Other General Government Projects	1,499,429	(76,442)	59,360	1,482,347	580,000	1,565,758	83,411
Total Expenditures	\$ 1,604,909	\$ (76,442)	\$ 59,360	\$ 1,587,827	\$ 580,000	\$ 1,671,238	\$ 83,411
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (823,037)	\$ 76,442	\$ (59,360)	\$ (805,955)	\$ 157,135	\$ (934,103)	\$ 128,148
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2019	\$ 1,018,148	(76,442)	0	941,706	941,706	941,706	0
Fund Balance, June 30, 2020	\$ 195,111	\$ 0	\$ (59,360)	\$ 135,751	\$ 1,098,841	\$ 7,603	\$ 128,148

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, 2020

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 105,562	\$ 110,000	\$ 110,000	\$ (4,438)
Total Revenues	\$ 105,562	\$ 110,000	\$ 110,000	\$ (4,438)
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 90,016	\$ 112,000	\$ 112,000	\$ 21,984
Total Expenditures	\$ 90,016	\$ 112,000	\$ 112,000	\$ 21,984
Excess (Deficiency) of Revenues Over Expenditures	\$ 15,546	\$ (2,000)	\$ (2,000)	\$ 17,546
Net Change in Fund Balance	\$ 15,546	\$ (2,000)	\$ (2,000)	\$ 17,546
Fund Balance, July 1, 2019	40,680	9,146	9,146	31,534
Fund Balance, June 30, 2020	\$ 56,226	\$ 7,146	\$ 7,146	\$ 49,080

# 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, 2020

	Agency Funds					
	Cities - Sales Tax	City School ADA - Greenville	Constitu - tional Officers - Agency	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 2,940,722	\$ 0	\$ 0	\$ 2,940,722
Equity in Pooled Cash and Investments	0	8,828	0	273,410	220,762	503,000
Accounts Receivable	0	0	3,785	0	0	3,785
Due from Other Governments	1,581,726	629,728	0	24,100	0	2,235,554
Property Taxes Receivable	0	3,597,490	0	0	0	3,597,490
Allowance for Uncollectible Property Taxes	0	(93,924)	0	0	0	(93,924)
Total Assets	<u>\$ 1,581,726</u>	<u>\$ 4,142,122</u>	<u>\$ 2,944,507</u>	<u>\$ 297,510</u>	<u>\$ 220,762</u>	<u>\$ 9,186,627</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 29	\$ 0	\$ 29
Due to Other Taxing Units	1,581,726	4,142,122	0	0	0	5,723,848
Due to Litigants, Heirs, and Others	0	0	2,944,507	0	220,762	3,165,269
Due to Joint Ventures	0	0	0	297,481	0	297,481
Total Liabilities	<u>\$ 1,581,726</u>	<u>\$ 4,142,122</u>	<u>\$ 2,944,507</u>	<u>\$ 297,510</u>	<u>\$ 220,762</u>	<u>\$ 9,186,627</u>

Exhibit H-2

Greene County, Tennessee  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,863,122	\$ 8,863,122	\$ 0
Due from Other Governments	1,520,712	1,581,726	1,520,712	1,581,726
Total Assets	\$ 1,520,712	\$ 10,444,848	\$ 10,383,834	\$ 1,581,726
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,520,712	\$ 10,444,848	\$ 10,383,834	\$ 1,581,726
Total Liabilities	\$ 1,520,712	\$ 10,444,848	\$ 10,383,834	\$ 1,581,726
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 7,172,172	\$ 7,163,344	\$ 8,828
Due from Other Governments	566,429	629,728	566,429	629,728
Property Taxes Receivable	3,808,863	3,597,490	3,808,863	3,597,490
Allowance for Uncollectible Property Taxes	(95,939)	(93,924)	(95,939)	(93,924)
Total Assets	\$ 4,279,353	\$ 11,305,466	\$ 11,442,697	\$ 4,142,122
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 4,279,353	\$ 11,305,466	\$ 11,442,697	\$ 4,142,122
Total Liabilities	\$ 4,279,353	\$ 11,305,466	\$ 11,442,697	\$ 4,142,122
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,589,323	\$ 17,898,247	\$ 17,546,848	\$ 2,940,722
Accounts Receivable	1,954	3,785	1,954	3,785
Total Assets	\$ 2,591,277	\$ 17,902,032	\$ 17,548,802	\$ 2,944,507
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,591,277	\$ 17,902,032	\$ 17,548,802	\$ 2,944,507
Total Liabilities	\$ 2,591,277	\$ 17,902,032	\$ 17,548,802	\$ 2,944,507

(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	\$ 85,635	\$ 431,322	\$ 243,547	\$ 273,410
Due from Other Governments	34,626	24,100	34,626	24,100
Total Assets	\$ 120,261	\$ 455,422	\$ 278,173	\$ 297,510
<u>Liabilities</u>				
Accounts Payable	\$ 5,357	\$ 29	\$ 5,357	\$ 29
Due to Joint Ventures	114,904	455,393	272,816	297,481
Total Liabilities	\$ 120,261	\$ 455,422	\$ 278,173	\$ 297,510
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 220,977	\$ 27,741	\$ 27,956	\$ 220,762
Total Assets	\$ 220,977	\$ 27,741	\$ 27,956	\$ 220,762
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 220,977	\$ 27,741	\$ 27,956	\$ 220,762
Total Liabilities	\$ 220,977	\$ 27,741	\$ 27,956	\$ 220,762
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,273	\$ 8,273	\$ 0
Total Assets	\$ 0	\$ 8,273	\$ 8,273	\$ 0
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 8,273	\$ 8,273	\$ 0
Total Liabilities	\$ 0	\$ 8,273	\$ 8,273	\$ 0

(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	\$ 2,589,323	\$ 17,898,247	\$ 17,546,848	\$ 2,940,722
Equity in Pooled Cash and Investments	306,612	16,502,630	16,306,242	503,000
Accounts Receivable	1,954	3,785	1,954	3,785
Due from Other Governments	2,121,767	2,235,554	2,121,767	2,235,554
Property Taxes Receivable	3,808,863	3,597,490	3,808,863	3,597,490
Allowance for Uncollectible Property Taxes	(95,939)	(93,924)	(95,939)	(93,924)
Total Assets	<u>\$ 8,732,580</u>	<u>\$ 40,143,782</u>	<u>\$ 39,689,735</u>	<u>\$ 9,186,627</u>
<u>Liabilities</u>				
Accounts Payable	\$ 5,357	\$ 29	\$ 5,357	\$ 29
Due to Other Taxing Units	5,800,065	21,750,314	21,826,531	5,723,848
Due to Litigants, Heirs, and Others	2,812,254	17,938,046	17,585,031	3,165,269
Due to Joint Ventures	114,904	455,393	272,816	297,481
Total Liabilities	<u>\$ 8,732,580</u>	<u>\$ 40,143,782</u>	<u>\$ 39,689,735</u>	<u>\$ 9,186,627</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, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:					
Instruction	\$ 34,635,893	\$ 156,475	\$ 4,629,169	\$ 0	\$ (29,850,249)
Support Services	18,549,173	140,342	589,942	259,833	(17,559,056)
Operation of Non-instructional Services	6,154,163	979,196	3,790,105	0	(1,384,862)
Total Governmental Activities	<u>\$ 59,339,229</u>	<u>\$ 1,276,013</u>	<u>\$ 9,009,216</u>	<u>\$ 259,833</u>	<u>\$ (48,794,167)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,843,866
Local Option Sales Tax					6,458,433
Mixed Drink Tax					2,552
Other Local Taxes					175
Grants and Contributions Not Restricted for Specific Programs					36,647,035
Unrestricted Investment Income					320,034
Miscellaneous					74,885
Gain on Investments					5,954
Total General Revenues					<u>\$ 51,352,934</u>
Change in Net Position					\$ 2,558,767
Net Position, July 1, 2019					<u>30,069,863</u>
Net Position, June 30, 2020					<u>\$ 32,628,630</u>

Exhibit I-2

Greene County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2020

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 1,034,059	\$ 3,250	\$ 1,037,309
Equity in Pooled Cash and Investments	7,561,697	2,033,276	9,594,973
Accounts Receivable	419,495	0	419,495
Due from Other Governments	1,553,200	429,174	1,982,374
Due from Other Funds	1,035	0	1,035
Property Taxes Receivable	7,274,345	847,878	8,122,223
Allowance for Uncollectible Property Taxes	(189,920)	(22,136)	(212,056)
Restricted Assets	189,325	0	189,325
Total Assets	<u>\$ 17,843,236</u>	<u>\$ 3,291,442</u>	<u>\$ 21,134,678</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 422,607	\$ 317	\$ 422,924
Payroll Deductions Payable	865,377	55,276	920,653
Due to Other Funds	0	1,035	1,035
Other Current Liabilities	1,020,137	0	1,020,137
Total Liabilities	<u>\$ 2,308,121</u>	<u>\$ 56,628</u>	<u>\$ 2,364,749</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 6,895,888	\$ 803,766	\$ 7,699,654
Deferred Delinquent Property Taxes	170,884	19,918	190,802
Other Deferred/Unavailable Revenue	538,418	0	538,418
Total Deferred Inflows of Resources	<u>\$ 7,605,190</u>	<u>\$ 823,684</u>	<u>\$ 8,428,874</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 0	\$ 1,281,357	\$ 1,281,357
Restricted for Capital Projects	0	788,931	788,931
Restricted for Hybrid Retirement Stabilization Funds	189,325	0	189,325
Committed:			
Committed for Education	150,352	200,000	350,352
Committed for Capital Projects	0	140,842	140,842
Assigned:			
Assigned for Education	1,570,610	0	1,570,610
Assigned for Capital Projects	985,490	0	985,490
Unassigned	5,034,148	0	5,034,148
Total Fund Balances	<u>\$ 7,929,925</u>	<u>\$ 2,411,130</u>	<u>\$ 10,341,055</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,843,236</u>	<u>\$ 3,291,442</u>	<u>\$ 21,134,678</u>

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, 2020

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)		\$	10,341,055
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	974,743	
Add: construction in progress		272,358	
Add: buildings and improvements net of accumulated depreciation		25,666,895	
Add: other capital assets net of accumulated depreciation		<u>4,435,782</u>	31,349,778
(2) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			729,220
(3) 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	\$	(197,116)	
Less: other postemployment benefits liability		(11,948,837)	
Less: termination benefits		<u>(261,564)</u>	(12,407,517)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions/OPEB will be amortized and recognized as components of pension/ OPEB expense in future years.			
Add: deferred outflows of resources related to pensions	\$	5,068,857	
Less: deferred inflows of resources related to pensions		(7,048,418)	
Add: deferred outflows of resources related to OPEB		1,130,347	
Less: deferred inflows of resources related to OPEB		<u>(4,630,563)</u>	(5,479,777)
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - agent plan	\$	616,270	
Add: net pension asset - teacher retirement plan		234,054	
Add: net pension asset - teacher legacy pension plan		<u>7,245,547</u>	<u>8,095,871</u>
Net position of governmental activities (Exhibit A)			<u>\$ 32,628,630</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, 2020

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 13,911,101	\$ 825,736	\$ 14,736,837
Licenses and Permits	1,790	0	1,790
Charges for Current Services	326,591	792,947	1,119,538
Other Local Revenues	1,782,467	24,146	1,806,613
State of Tennessee	36,716,499	39,959	36,756,458
Federal Government	182,442	7,360,921	7,543,363
Total Revenues	<u>\$ 52,920,890</u>	<u>\$ 9,043,709</u>	<u>\$ 61,964,599</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 30,671,960	\$ 3,274,347	\$ 33,946,307
Support Services	17,393,268	1,114,165	18,507,433
Operation of Non-Instructional Services	2,823,704	3,358,514	6,182,218
Capital Outlay	2,116,153	0	2,116,153
Capital Projects	0	1,052,382	1,052,382
Total Expenditures	<u>\$ 53,005,085</u>	<u>\$ 8,799,408</u>	<u>\$ 61,804,493</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (84,195)</u>	<u>\$ 244,301</u>	<u>\$ 160,106</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 0	\$ 88,989	\$ 88,989
Transfers In	30,000	0	30,000
Transfers Out	0	(30,000)	(30,000)
Total Other Financing Sources (Uses)	<u>\$ 30,000</u>	<u>\$ 58,989</u>	<u>\$ 88,989</u>
Net Change in Fund Balances	\$ (54,195)	\$ 303,290	\$ 249,095
Fund Balance, July 1, 2019	7,984,120	2,107,840	10,091,960
Fund Balance, June 30, 2020	<u>\$ 7,929,925</u>	<u>\$ 2,411,130</u>	<u>\$ 10,341,055</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, 2020

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)		\$ 249,095
(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	\$ 2,521,857	
Less: current-year depreciation expense	<u>(1,671,766)</u>	850,091
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.		
Less: book value of assets disposed		(128,364)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes/other deferred June 30, 2019	\$ (757,153)	
Add: deferred delinquent property taxes/other deferred June 30, 2020	<u>729,220</u>	(27,933)
(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 OPEB liability	\$ 1,114,483	
Change in compensated absences payable	(18,550)	
Change in termination benefits	(97,189)	
Change in net pension asset/liability	4,770,590	
Change in deferred outflows related to pensions	(445,718)	
Change in deferred inflows related to pensions	(2,799,958)	
Change in deferred outflows related to OPEB	(17,432)	
Change in deferred inflows related to OPEB	<u>(890,348)</u>	<u>1,615,878</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 2,558,767</u>

Exhibit I-6

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2020

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>School</u>	<u>Central</u>		<u>Projects Fund</u>	
	<u>Federal</u>	<u>Cafeteria</u>	<u>Total</u>	<u>Education</u>	<u>Nonmajor</u>
	<u>Projects</u>			<u>Capital</u>	<u>Governmental</u>
				<u>Projects</u>	<u>Funds</u>
<u>ASSETS</u>					
Cash	\$ 0	\$ 3,250	\$ 3,250	\$ 0	\$ 3,250
Equity in Pooled Cash and Investments	276,690	1,095,784	1,372,474	660,802	2,033,276
Due from Other Governments	0	162,261	162,261	266,913	429,174
Property Taxes Receivable	0	0	0	847,878	847,878
Allowance for Uncollectible Property Taxes	0	0	0	(22,136)	(22,136)
Total Assets	\$ 276,690	\$ 1,261,295	\$ 1,537,985	\$ 1,753,457	\$ 3,291,442
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 317	\$ 317	\$ 0	\$ 317
Payroll Deductions Payable	55,156	120	55,276	0	55,276
Due to Other Funds	1,035	0	1,035	0	1,035
Total Liabilities	\$ 56,191	\$ 437	\$ 56,628	\$ 0	\$ 56,628
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 803,766	\$ 803,766
Deferred Delinquent Property Taxes	0	0	0	19,918	19,918
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 823,684	\$ 823,684
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 20,499	\$ 1,260,858	\$ 1,281,357	\$ 0	\$ 1,281,357

(Continued)

Exhibit I-6

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>School</u>	<u>Central</u>		<u>Projects Fund</u>	
<u>FUND BALANCES (Cont.)</u>	<u>Federal</u>	<u>Cafeteria</u>	<u>Total</u>	<u>Education</u>	<u>Nonmajor</u>
	<u>Projects</u>			<u>Capital</u>	<u>Governmental</u>
				<u>Projects</u>	<u>Funds</u>
Restricted (Cont.):					
Restricted for Capital Projects	\$ 0	\$ 0	\$ 0	\$ 788,931	\$ 788,931
Committed:					
Committed for Education	200,000	0	200,000	0	200,000
Committed for Capital Projects	0	0	0	140,842	140,842
Total Fund Balances	<u>\$ 220,499</u>	<u>\$ 1,260,858</u>	<u>\$ 1,481,357</u>	<u>\$ 929,773</u>	<u>\$ 2,411,130</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 276,690</u>	<u>\$ 1,261,295</u>	<u>\$ 1,537,985</u>	<u>\$ 1,753,457</u>	<u>\$ 3,291,442</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, 2020

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
<u>Revenues</u>					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 825,736	\$ 825,736
Charges for Current Services	0	792,947	792,947	0	792,947
Other Local Revenues	0	1,109	1,109	23,037	24,146
State of Tennessee	0	32,879	32,879	7,080	39,959
Federal Government	4,422,279	2,678,809	7,101,088	259,833	7,360,921
Total Revenues	\$ 4,422,279	\$ 3,505,744	\$ 7,928,023	\$ 1,115,686	\$ 9,043,709
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,274,347	\$ 0	\$ 3,274,347	\$ 0	\$ 3,274,347
Support Services	1,097,518	0	1,097,518	16,647	1,114,165
Operation of Non-Instructional Services	0	3,358,514	3,358,514	0	3,358,514
Capital Projects	0	0	0	1,052,382	1,052,382
Total Expenditures	\$ 4,371,865	\$ 3,358,514	\$ 7,730,379	\$ 1,069,029	\$ 8,799,408
Excess (Deficiency) of Revenues Over Expenditures					
	\$ 50,414	\$ 147,230	\$ 197,644	\$ 46,657	\$ 244,301
<u>Other Financing Sources (Uses)</u>					
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 88,989	\$ 88,989
Transfers Out	(30,000)	0	(30,000)	0	(30,000)
Total Other Financing Sources (Uses)	\$ (30,000)	\$ 0	\$ (30,000)	\$ 88,989	\$ 58,989

(Continued)



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 (Cont.)

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>School</u>	<u>Central</u>	<u>Total</u>	<u>Projects Fund</u>	
	<u>Federal</u>	<u>Cafeteria</u>		<u>Education</u>	<u>Nonmajor</u>
	<u>Projects</u>			<u>Capital</u>	<u>Governmental</u>
				<u>Projects</u>	<u>Funds</u>
Net Change in Fund Balances	\$ 20,414	\$ 147,230	\$ 167,644	\$ 135,646	\$ 303,290
Fund Balance, July 1, 2019	200,085	1,113,628	1,313,713	794,127	2,107,840
Fund Balance, June 30, 2020	\$ 220,499	\$ 1,260,858	\$ 1,481,357	\$ 929,773	\$ 2,411,130

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, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,911,101	\$ 0	\$ 0	\$ 13,911,101	\$ 13,090,700	\$ 13,387,524	\$ 523,577
Licenses and Permits	1,790	0	0	1,790	2,500	2,500	(710)
Charges for Current Services	326,591	0	0	326,591	380,524	436,524	(109,933)
Other Local Revenues	1,782,467	0	0	1,782,467	1,145,159	1,795,679	(13,212)
State of Tennessee	36,716,499	0	0	36,716,499	36,309,135	36,822,821	(106,322)
Federal Government	182,442	0	0	182,442	159,959	208,752	(26,310)
<b>Total Revenues</b>	<b>\$ 52,920,890</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 52,920,890</b>	<b>\$ 51,087,977</b>	<b>\$ 52,653,800</b>	<b>\$ 267,090</b>
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 25,533,908	\$ (106,470)	\$ 462,707	\$ 25,890,145	\$ 25,736,187	\$ 26,105,819	\$ 215,674
Special Education Program	3,451,758	0	0	3,451,758	3,477,218	3,514,612	62,854
Career and Technical Education Program	1,673,281	0	27,097	1,700,378	1,719,219	1,720,229	19,851
COVID-19 Expenditures	13,013	0	0	13,013	0	13,013	0
<u>Support Services</u>							
Attendance	175,537	0	0	175,537	161,493	176,793	1,256
Health Services	615,217	(499)	119	614,837	629,131	630,568	15,731
Other Student Support	1,574,301	(150,296)	79,483	1,503,488	1,276,782	1,597,448	93,960
Regular Instruction Program	2,219,886	(28,277)	56,842	2,248,451	2,254,017	2,308,775	60,324
Special Education Program	513,831	0	0	513,831	538,863	535,978	22,147
Career and Technical Education Program	109,387	0	0	109,387	113,236	113,236	3,849
Technology	195,898	(1,377)	6,763	201,284	188,986	201,486	202
Other Programs	320,029	0	0	320,029	0	320,029	0
Board of Education	925,043	(1,225)	5,248	929,066	1,248,328	1,153,328	224,262
Director of Schools	410,475	(175)	750	411,050	437,748	432,013	20,963
Office of the Principal	3,155,930	(2,305)	5,973	3,159,598	3,216,432	3,214,392	54,794
Fiscal Services	420,947	(58,774)	0	362,173	372,439	372,864	10,691
Operation of Plant	2,929,468	(9,768)	4,267	2,923,967	2,981,882	3,120,332	196,365
Maintenance of Plant	836,930	(27,717)	8,490	817,703	860,932	864,232	46,529

(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 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Transportation	\$ 2,893,849	\$ (13,844)	\$ 13,862	\$ 2,893,867	\$ 2,989,176	\$ 3,051,666	\$ 157,799
Central and Other	92,760	0	0	92,760	120,660	120,660	27,900
COVID-19 Expenditures	3,780	0	0	3,780	0	3,780	0
<u>Operation of Non-Instructional Services</u>							
Community Services	1,448,396	0	13,621	1,462,017	1,195,251	1,630,956	168,939
Early Childhood Education	1,375,308	(1,890)	26,219	1,399,637	1,463,597	1,402,896	3,259
<u>Capital Outlay</u>							
Regular Capital Outlay	2,116,153	(1,277,868)	966,654	1,804,939	5,000	1,835,776	30,837
<u>Other Debt Service</u>							
Education	0	0	0	0	128,000	128,000	128,000
Total Expenditures	\$ 53,005,085	\$ (1,680,485)	\$ 1,678,095	\$ 53,002,695	\$ 51,114,577	\$ 54,568,881	\$ 1,566,186
Excess (Deficiency) of Revenues Over Expenditures	\$ (84,195)	\$ 1,680,485	\$ (1,678,095)	\$ (81,805)	\$ (26,600)	\$ (1,915,081)	\$ 1,833,276
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 30,000	\$ 0	\$ 0	\$ 30,000	\$ 26,600	\$ 26,600	\$ 3,400
Total Other Financing Sources	\$ 30,000	\$ 0	\$ 0	\$ 30,000	\$ 26,600	\$ 26,600	\$ 3,400
Net Change in Fund Balance	\$ (54,195)	\$ 1,680,485	\$ (1,678,095)	\$ (51,805)	\$ 0	\$ (1,888,481)	\$ 1,836,676
Fund Balance, July 1, 2019	7,984,120	(1,680,485)	0	6,303,635	7,642,863	7,642,863	(1,339,228)
Fund Balance, June 30, 2020	\$ 7,929,925	\$ 0	\$ (1,678,095)	\$ 6,251,830	\$ 7,642,863	\$ 5,754,382	\$ 497,448

Exhibit I-9

Greene County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 Discretely Presented Greene County School Department  
 School Federal Projects Fund  
 For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<b>Revenues</b>						
Federal Government	\$ 4,422,279	\$ 0	\$ 4,422,279	\$ 4,296,516	\$ 5,171,181	\$ (748,902)
<b>Total Revenues</b>	<b>\$ 4,422,279</b>	<b>\$ 0</b>	<b>\$ 4,422,279</b>	<b>\$ 4,296,516</b>	<b>\$ 5,171,181</b>	<b>\$ (748,902)</b>
<b>Expenditures</b>						
<b>Instruction</b>						
Regular Instruction Program	\$ 1,932,879	\$ 0	\$ 1,932,879	\$ 1,843,293	\$ 2,031,353	\$ 98,474
Alternative Instruction Program	28,734	0	28,734	50,322	50,322	21,588
Special Education Program	1,300,309	5,510	1,305,819	1,222,949	1,500,671	194,852
Career and Technical Education Program	12,425	0	12,425	9,343	12,343	(82)
<b>Support Services</b>						
Other Student Support	264,933	0	264,933	320,296	320,946	56,013
Regular Instruction Program	369,742	252	369,994	396,497	684,525	314,531
Alternative Instruction Program	10,015	0	10,015	17,675	17,675	7,660
Special Education Program	450,777	0	450,777	409,941	521,295	70,518
Career and Technical Education Program	2,051	0	2,051	3,000	2,051	0
<b>Total Expenditures</b>	<b>\$ 4,371,865</b>	<b>\$ 5,762</b>	<b>\$ 4,377,627</b>	<b>\$ 4,273,316</b>	<b>\$ 5,141,181</b>	<b>\$ 763,554</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 50,414	\$ (5,762)	\$ 44,652	\$ 23,200	\$ 30,000	\$ 14,652
<b>Other Financing Sources (Uses)</b>						
Transfers Out	\$ (30,000)	\$ 0	\$ (30,000)	\$ (23,200)	\$ (30,000)	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ (30,000)</b>	<b>\$ 0</b>	<b>\$ (30,000)</b>	<b>\$ (23,200)</b>	<b>\$ (30,000)</b>	<b>\$ 0</b>

(Continued)

Exhibit I-9

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Net Change in Fund Balance	\$ 20,414	\$ (5,762)	\$ 14,652	\$ 0	\$ 0	\$ 14,652
Fund Balance, July 1, 2019	200,085	0	200,085	0	0	200,085
Fund Balance, June 30, 2020	<u>\$ 220,499</u>	<u>\$ (5,762)</u>	<u>\$ 214,737</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 214,737</u>

Exhibit I-10

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Greene County School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 792,947	\$ 0	\$ 792,947	\$ 1,082,354	\$ 1,082,354	\$ (289,407)
Other Local Revenues	1,109	0	1,109	1,000	1,000	109
State of Tennessee	32,879	0	32,879	35,166	35,166	(2,287)
Federal Government	2,678,809	0	2,678,809	2,993,750	2,993,750	(314,941)
Total Revenues	<u>\$ 3,505,744</u>	<u>\$ 0</u>	<u>\$ 3,505,744</u>	<u>\$ 4,112,270</u>	<u>\$ 4,112,270</u>	<u>\$ (606,526)</u>
<u>Expenditures</u>						
<u>Operation of Non-Instructional Services</u>						
Food Service	\$ 3,358,514	\$ 207,413	\$ 3,565,927	\$ 4,112,270	\$ 4,292,270	\$ 726,343
Total Expenditures	<u>\$ 3,358,514</u>	<u>\$ 207,413</u>	<u>\$ 3,565,927</u>	<u>\$ 4,112,270</u>	<u>\$ 4,292,270</u>	<u>\$ 726,343</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 147,230</u>	<u>\$ (207,413)</u>	<u>\$ (60,183)</u>	<u>\$ 0</u>	<u>\$ (180,000)</u>	<u>\$ 119,817</u>
Net Change in Fund Balance	\$ 147,230	\$ (207,413)	\$ (60,183)	\$ 0	\$ (180,000)	\$ 119,817
Fund Balance, July 1, 2019	<u>1,113,628</u>	<u>0</u>	<u>1,113,628</u>	<u>1,113,507</u>	<u>1,113,507</u>	<u>121</u>
Fund Balance, June 30, 2020	<u>\$ 1,260,858</u>	<u>\$ (207,413)</u>	<u>\$ 1,053,445</u>	<u>\$ 1,113,507</u>	<u>\$ 933,507</u>	<u>\$ 119,938</u>

Exhibit I-11

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Greene County School Department  
Education Capital Projects Fund  
For the Year Ended June 30, 2020

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2019	Add: Encumbrances 6/30/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 825,736	\$ 0	\$ 0	\$ 825,736	\$ 674,600	\$ 674,600	\$ 151,136
Other Local Revenues	23,037	0	0	23,037	20,000	20,000	3,037
State of Tennessee	7,080	0	0	7,080	0	293,195	(286,115)
Federal Government	259,833	0	0	259,833	0	0	259,833
Total Revenues	<u>\$ 1,115,686</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,115,686</u>	<u>\$ 694,600</u>	<u>\$ 987,795</u>	<u>\$ 127,891</u>
<u>Expenditures</u>							
<u>Support Services</u>							
Board of Education	\$ 16,647	\$ 0	\$ 0	\$ 16,647	\$ 23,000	\$ 23,000	\$ 6,353
<u>Capital Projects</u>							
Education Capital Projects	1,052,382	(532,716)	381,971	901,637	671,600	1,053,784	152,147
Total Expenditures	<u>\$ 1,069,029</u>	<u>\$ (532,716)</u>	<u>\$ 381,971</u>	<u>\$ 918,284</u>	<u>\$ 694,600</u>	<u>\$ 1,076,784</u>	<u>\$ 158,500</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 46,657	\$ 532,716	\$ (381,971)	\$ 197,402	\$ 0	\$ (88,989)	\$ 286,391
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 88,989	\$ 0	\$ 0	\$ 88,989	\$ 0	\$ 88,989	\$ 0
Total Other Financing Sources	<u>\$ 88,989</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,989</u>	<u>\$ 0</u>	<u>\$ 88,989</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 135,646	\$ 532,716	\$ (381,971)	\$ 286,391	\$ 0	\$ 0	\$ 286,391
Fund Balance, July 1, 2019	<u>794,127</u>	<u>(532,716)</u>	<u>0</u>	<u>261,411</u>	<u>0</u>	<u>0</u>	<u>261,411</u>
Fund Balance, June 30, 2020	<u>\$ 929,773</u>	<u>\$ 0</u>	<u>\$ (381,971)</u>	<u>\$ 547,802</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 547,802</u>

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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Greene County, Tennessee  
Schedule of Changes in Long-term Other Loans and Bonds  
For the Year Ended June 30, 2020

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-19	Paid and/or Matured During Period	Outstanding 6-30-20
<u>OTHER LOANS PAYABLE</u>							
<u>Payable through Education Debt Service Fund</u>							
Energy Efficient Schools Initiative	\$ 809,679	0.75 %	6-24-16	12-1-23	\$ 564,735	\$ 123,852	\$ 440,883
Total Payable through Education Debt Service Fund					\$ 564,735	\$ 123,852	\$ 440,883
Total Other Loans Payable					\$ 564,735	\$ 123,852	\$ 440,883
<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	\$ 6,840,000	\$ 205,000	\$ 6,635,000
General Obligation - Refunding	6,665,000	2 to 2.1	11-30-11	6-1-21	1,910,000	940,000	970,000
General Obligation - Refunding	2,305,000	2	5-23-14	6-1-23	1,160,000	285,000	875,000
Total Payable through General Debt Service Fund					\$ 9,910,000	\$ 1,430,000	\$ 8,480,000
<u>Payable through Education Debt Service Fund</u>							
Rural School Bonds - 2010	990,000	2.25 to 2.75	9-2-10	6-1-20	\$ 330,000	\$ 330,000	\$ 0
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5	6-8-16	6-1-26	9,100,000	1,125,000	7,975,000
Total Payable through Education Debt Service Fund					\$ 9,430,000	\$ 1,455,000	\$ 7,975,000
Total Bonds Payable					\$ 19,340,000	\$ 2,885,000	\$ 16,455,000

Exhibit J-2

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

Year Ending June 30	Other Loans		
	Principal	Interest	Total
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	\$ 440,883	\$ 5,941	\$ 446,824

Year Ending June 30	Bonds		
	Principal	Interest	Total
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	\$ 16,455,000	\$ 1,650,688	\$ 18,105,688

Exhibit J-3

Greene County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Greene County School Department  
For the Year Ended June 30, 2020

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Reimburse shared costs	\$ 102,583
Total Transfers Primary Government			<u>\$ 102,583</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ 30,000
Total Transfers Discretely Presented Greene County School Department			<u>\$ 30,000</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, 2020

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 115,845	\$ 100,000	The Cincinnati Insurance Company
Road Superintendent	Section 8-24-102, <i>TCA</i>	100,299	100,000	"
Director of Schools	State Board of Education and County Board of Education	109,166 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	91,181	2,327,533	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	91,181	50,000	"
Director of Accounts and Budgets	County Commission	75,000 (4)	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	91,181	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	91,181	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	91,181 (2)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	91,181	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	110,329 (3)	100,000	"
Purchasing Agent	County Commission	45,973	100,000	"
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 vehicle allowance of \$5,166 and does not include chief executive officer training supplement of \$1,000.

(2) Does not include \$3,980 of special commissioner fees.

(3) Includes \$10,030 for serving as a workhouse superintendent and does not include \$800 for a law enforcement training supplement.

(4) Does not include \$1,437 received for certified county finance officer supplement.

Exhibit J-5

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2020

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 11,232,909	\$ 1,966,812	\$ 615,048	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	264,769	61,679	22,052	0	0	0
Trustee's Collections - Bankruptcy	416	92	27	0	0	10
Circuit Clerk/Clerk and Master Collections - Prior Years	93,839	18,616	7,277	0	0	0
Interest and Penalty	94,510	18,720	6,396	0	0	4
Pickup Taxes	14,894	3,360	1,047	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	6,032	1,317	334	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	18,875	3,114	1,047	0	0	0
Payments in-Lieu-of Taxes - Other	49,412	8,806	2,745	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	158,344	0	0	0	0	0
Wheel Tax	823,750	0	0	0	0	2,951,728
Litigation Tax - General	199,473	0	0	0	0	0
Litigation Tax - Special Purpose	128,949	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	681,690	0	0	0	0	0
Mixed Drink Tax	2,552	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	121,590
Other County Local Option Taxes	125,030	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	49,942	8,780	2,737	0	0	0
Wholesale Beer Tax	181,127	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 14,126,513</b>	<b>\$ 2,091,296</b>	<b>\$ 658,710</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,073,332</b>

(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	Constitutional Officers - Fees	Highway / Public Works
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,679	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	16,858	0	0	0	0	0
Cable TV Franchise	407,308	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,280	0	0	0	0	0
Building Permits	197,441	0	0	0	0	0
Other Permits	0	0	0	0	0	350
Total Licenses and Permits	\$ 626,566	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 14,947	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	10,962	0	0	0	0	0
Drug Control Fines	0	0	0	15,726	0	0
Jail Fees	6,713	0	0	0	0	0
Data Entry Fee - Circuit Court	3,570	0	0	0	0	0
Courtroom Security Fee	6,154	0	0	0	0	0
<u>Criminal Court</u>						
Fines	625	0	0	0	0	0
Drug Court Fees	2,058	0	0	0	0	0
DUI Treatment Fines	2,875	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	55,701	0	0	0	0	0
Officers Costs	97,354	0	0	0	0	0
Game and Fish Fines	124	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	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 22,523	\$ 0	\$ 0
Drug Court Fees	15,750	0	0	0	0	0
Jail Fees	123,121	0	0	0	0	0
DUI Treatment Fines	13,093	0	0	0	0	0
Data Entry Fee - General Sessions Court	29,064	0	0	0	0	0
Courtroom Security Fee	106,750	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	4,822	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	1,740	0	0	0	0	0
Data Entry Fee - Chancery Court	6,046	0	0	0	0	0
Courtroom Security Fee	8,310	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	4,131	0	0	0	0	0
<u>Judicial District Drug Program</u>						
Fines	38	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	48,205	0	0	88,187	0	0
Other Fines, Forfeitures, and Penalties	513	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 562,666	\$ 0	\$ 0	\$ 126,436	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 190,462	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	21,651	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	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Patient Charges	\$ 4,473,097	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Work Release Charges for Board	1,975	0	0	0	0	0
Other General Service Charges	32,711	0	0	0	0	0
Service Charges	8,213	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	11,978	0	0	0	0	0
Copy Fees	1,688	0	0	0	0	0
Telephone Commissions	159,852	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	342	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	3,980	0
Data Processing Fee - Register	22,678	0	0	0	0	0
Data Processing Fee - Sheriff	6,649	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	7,950	0	0	0	0	0
Data Processing Fee - County Clerk	6,297	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	1,825	0	0	0	0	0
Total Charges for Current Services	\$ 4,734,913	\$ 212,113	\$ 0	\$ 0	\$ 4,322	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 334,895	\$ 60,461	\$ 45,064	\$ 0	\$ 0	\$ 0
Lease/Rentals	6,835	38,919	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	20,239
Commissary Sales	600,645	0	0	0	0	0
Sale of Recycled Materials	2,496	117,297	0	0	0	1,782
Miscellaneous Refunds	720	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	Constitutional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	\$ 202,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Equipment	180,403	9,402	0	3,225	0	66,796
Contributions and Gifts	40,960	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	6,556	0	0	0	0	5,532
Total Other Local Revenues	\$ 1,375,660	\$ 226,079	\$ 45,064	\$ 3,225	\$ 0	\$ 94,349
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 879,957	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	202,953	0	0	0	0	0
General Sessions Court Clerk	649,007	0	0	0	0	0
Clerk and Master	187,939	0	0	0	0	0
Register	320,380	0	0	0	0	0
Sheriff	16,117	0	0	0	0	0
Trustee	980,073	0	0	0	0	0
Total Fees Received From County Officials	\$ 3,236,426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	57,810	0	0	0	0
Other General Government Grants	51,860	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	52,800	0	0	0	0	0
Other Public Safety Grants	28,033	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	Constitutional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 532,749	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	991,065
Litter Program	78,972	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	69,737	0	0	0	0	0
Beer Tax	18,175	0	0	0	0	0
Vehicle Certificate of Title Fees	14,830	0	0	0	0	0
Alcoholic Beverage Tax	149,121	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,219,325	0	0	0
State Revenue Sharing - Telecommunications	77,499	0	0	0	0	0
Contracted Prisoner Boarding	843,570	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	3,063,421
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 Revenues	488,963	0	0	0	0	0
<b>Total State of Tennessee</b>	<b>\$ 2,441,319</b>	<b>\$ 57,810</b>	<b>\$ 1,219,325</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,104,151</b>
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 47,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disaster Relief	3,775	0	0	0	0	0
Law Enforcement Grants	10,560	0	0	0	0	0
COVID-19 Grant C	14,974	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	Constitutional Officers - Fees	Highway / Public Works
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
COVID-19 Grant D	\$ 7,491	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal through State	417,028	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	14,456	0	0	0	0	0
Forest Service	5,700	0	0	0	0	10,756
COVID-19 Grant #6	122,227	0	0	0	0	0
COVID-19 Grant #7	1,460	0	0	0	0	0
Other Direct Federal Revenue	57,621	0	0	0	0	0
Total Federal Government	\$ 702,292	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,756
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 242,057	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	262,500	0	0	0	0	0
Contracted Services	7,486	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	860	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 512,903	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 28,319,258	\$ 2,587,298	\$ 1,923,099	\$ 129,661	\$ 4,322	\$ 7,282,938

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 1,471,420	\$ 269,220	\$ 674,446	\$ 0	\$ 0	\$ 16,229,855
Trustee's Collections - Prior Year	41,050	42,657	21,112	0	0	453,319
Trustee's Collections - Bankruptcy	64	107	25	0	0	741
Circuit Clerk/Clerk and Master Collections - Prior Years	17,350	16,367	5,860	0	0	159,309
Interest and Penalty	15,248	18,787	6,393	0	0	160,058
Pickup Taxes	2,496	125	902	0	0	22,824
Payments in-Lieu-of Taxes - T.V.A.	797	299	366	0	0	9,145
Payments in-Lieu-of Taxes - Local Utilities	2,496	943	1,144	0	0	27,619
Payments in-Lieu-of Taxes - Other	6,543	2,415	2,998	0	0	72,919
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	2,347,143	0	0	0	2,347,143
Hotel/Motel Tax	118,213	0	0	0	105,562	382,119
Wheel Tax	0	0	0	0	0	3,775,478
Litigation Tax - General	0	0	0	0	0	199,473
Litigation Tax - Special Purpose	0	0	0	0	0	128,949
Litigation Tax - Jail, Workhouse, or Courthouse	177,880	0	0	0	0	177,880
Business Tax	0	0	0	0	0	681,690
Mixed Drink Tax	0	0	0	0	0	2,552
Mineral Severance Tax	0	0	0	0	0	121,590
Other County Local Option Taxes	0	0	0	0	0	125,030
<u>Statutory Local Taxes</u>						
Bank Excise Tax	6,523	1,800	3,001	0	0	72,783
Wholesale Beer Tax	0	0	0	0	0	181,127
<b>Total Local Taxes</b>	<b>\$ 1,860,080</b>	<b>\$ 2,699,863</b>	<b>\$ 716,247</b>	<b>\$ 0</b>	<b>\$ 105,562</b>	<b>\$ 25,331,603</b>

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,679
Animal Vaccination	0	0	0	0	0	16,858
Cable TV Franchise	0	0	0	0	0	407,308
<u>Permits</u>						
Beer Permits	0	0	0	0	0	2,280
Building Permits	0	0	0	0	0	197,441
Other Permits	0	0	0	0	0	350
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	626,916
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14,947
Officers Costs	0	0	0	0	0	10,962
Drug Control Fines	0	0	0	0	0	15,726
Jail Fees	0	0	0	0	0	6,713
Data Entry Fee - Circuit Court	0	0	0	0	0	3,570
Courtroom Security Fee	0	0	0	0	0	6,154
<u>Criminal Court</u>						
Fines	0	0	0	0	0	625
Drug Court Fees	0	0	0	0	0	2,058
DUI Treatment Fines	0	0	0	0	0	2,875
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	55,701
Officers Costs	0	0	0	0	0	97,354
Game and Fish Fines	0	0	0	0	0	124

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22,523
Drug Court Fees	0	0	0	0	0	15,750
Jail Fees	0	0	0	0	0	123,121
DUI Treatment Fines	0	0	0	0	0	13,093
Data Entry Fee - General Sessions Court	0	0	0	0	0	29,064
Courtroom Security Fee	0	0	0	0	0	106,750
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	4,822
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	1,740
Data Entry Fee - Chancery Court	0	0	0	0	0	6,046
Courtroom Security Fee	0	0	0	0	0	8,310
<u>Other Courts - In-county</u>						
Drug Court Fees	0	0	0	0	0	4,131
<u>Judicial District Drug Program</u>						
Fines	0	0	0	0	0	38
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	136,392
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	513
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	689,102
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	190,462
Solid Waste Disposal Fee	0	0	0	0	0	21,651

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,473,097
Work Release Charges for Board	0	0	0	0	0	1,975
Other General Service Charges	0	0	0	0	0	32,711
Service Charges	0	0	0	0	0	8,213
<u>Fees</u>						
Subdivision Lot Fees	0	0	0	0	0	11,978
Copy Fees	0	0	0	0	0	1,688
Telephone Commissions	0	0	0	0	0	159,852
Constitutional Officers' Fees and Commissions	0	0	0	0	0	342
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	3,980
Data Processing Fee - Register	0	0	0	0	0	22,678
Data Processing Fee - Sheriff	0	0	0	0	0	6,649
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	7,950
Data Processing Fee - County Clerk	0	0	0	0	0	6,297
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	1,825
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,951,348
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 44,922	\$ 13,814	\$ 20,625	\$ 0	\$ 0	519,781
Lease/Rentals	0	0	45,000	0	0	90,754
Sale of Materials and Supplies	0	0	0	0	0	20,239
Commissary Sales	0	0	0	0	0	600,645
Sale of Recycled Materials	0	0	0	0	0	121,575
Miscellaneous Refunds	0	0	0	0	0	720

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	202,150
Sale of Equipment	0	0	0	0	0	259,826
Contributions and Gifts	0	0	0	0	0	40,960
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	12,088
Total Other Local Revenues	\$ 44,922	\$ 13,814	\$ 65,625	\$ 0	\$ 0	1,868,738
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	879,957
Circuit Court Clerk	0	0	0	0	0	202,953
General Sessions Court Clerk	0	0	0	0	0	649,007
Clerk and Master	0	0	0	0	0	187,939
Register	0	0	0	0	0	320,380
Sheriff	0	0	0	0	0	16,117
Trustee	0	0	0	0	0	980,073
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,236,426
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,000
Solid Waste Grants	0	0	0	0	0	57,810
Other General Government Grants	0	0	0	0	0	51,860
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	52,800
Other Public Safety Grants	0	0	0	0	0	28,033

(Continued)



Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	532,749
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	991,065
Litter Program	0	0	0	0	0	78,972
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	69,737
Beer Tax	0	0	0	0	0	18,175
Vehicle Certificate of Title Fees	0	0	0	0	0	14,830
Alcoholic Beverage Tax	0	0	0	0	0	149,121
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,219,325
State Revenue Sharing - Telecommunications	0	0	0	0	0	77,499
Contracted Prisoner Boarding	0	0	0	0	0	843,570
Gasoline and Motor Fuel Tax	0	0	0	0	0	3,063,421
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	0	0	0	0	0	15,164
State Shared Sales Tax - Cities	0	0	0	0	0	10,846
Other State Revenues	0	0	0	0	0	488,963
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7,822,605
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	47,000
Disaster Relief	0	0	0	0	0	3,775
Law Enforcement Grants	0	0	0	0	0	10,560
COVID-19 Grant C	0	0	0	0	0	14,974

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects	Other Capital Projects	
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
COVID-19 Grant D	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7,491
Other Federal through State	0	0	0	223,453	0	640,481
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	0	0	0	0	0	14,456
Forest Service	0	0	0	0	0	16,456
COVID-19 Grant #6	0	0	0	0	0	122,227
COVID-19 Grant #7	0	0	0	0	0	1,460
Other Direct Federal Revenue	0	0	0	0	0	57,621
Total Federal Government	\$ 0	\$ 0	\$ 0	223,453	\$ 0	936,501
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	242,057
Contributions	0	0	0	0	0	262,500
Contracted Services	0	0	0	0	0	7,486
<u>Citizens Groups</u>						
Donations	0	0	0	0	0	860
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	512,903
Total	\$ 1,905,002	\$ 2,713,677	\$ 781,872	\$ 223,453	\$ 105,562	\$ 45,976,142

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, 2020

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Projects Fund Education Capital Projects</u>	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,725,018	\$ 0	\$ 0	\$ 783,819	\$ 7,508,837
Trustee's Collections - Prior Year	205,406	0	0	19,796	225,202
Trustee's Collections - Bankruptcy	312	0	0	27	339
Circuit Clerk/Clerk and Master Collections - Prior Years	50,897	0	0	6,481	57,378
Interest and Penalty	59,430	0	0	5,866	65,296
Pickup Taxes	11,429	0	0	1,102	12,531
Payments in-Lieu-of Taxes - T.V.A.	5,455	0	0	419	5,874
Payments in-Lieu-of Taxes - Local Utilities	329,961	0	0	1,312	331,273
Payments in-Lieu-of Taxes - Other	29,953	0	0	3,433	33,386
<u>County Local Option Taxes</u>					
Local Option Sales Tax	6,460,649	0	0	0	6,460,649
Mixed Drink Tax	2,552	0	0	0	2,552
<u>Statutory Local Taxes</u>					
Bank Excise Tax	29,864	0	0	3,481	33,345
Other Statutory Local Taxes	175	0	0	0	175
Total Local Taxes	\$ 13,911,101	\$ 0	\$ 0	\$ 825,736	\$ 14,736,837
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,790	\$ 0	\$ 0	\$ 0	\$ 1,790
Total Licenses and Permits	\$ 1,790	\$ 0	\$ 0	\$ 0	\$ 1,790

(Continued)

Exhibit J-6

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

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Projects Fund Education Capital Projects</u>	
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Sale of Electricity	\$ 2,635	\$ 0	\$ 0	\$ 0	\$ 2,635
<u>Fees</u>					
Vending Machine Collections	211	0	0	0	211
<u>Education Charges</u>					
Lunch Payments - Children	0	0	310,329	0	310,329
Lunch Payments - Adults	0	0	79,434	0	79,434
Income from Breakfast	0	0	66,781	0	66,781
A la Carte Sales	0	0	336,403	0	336,403
Transportation - Other State Systems	77,250	0	0	0	77,250
Receipts from Individual Schools	59,738	0	0	0	59,738
Community Service Fees - Children	186,249	0	0	0	186,249
TBI Criminal Background Fee	508	0	0	0	508
Total Charges for Current Services	\$ 326,591	\$ 0	\$ 792,947	\$ 0	\$ 1,119,538
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 301,842	\$ 0	\$ 1,109	\$ 23,037	\$ 325,988
Lease/Rentals	35,934	0	0	0	35,934
Sale of Recycled Materials	10,161	0	0	0	10,161
Miscellaneous Refunds	156,475	0	0	0	156,475
<u>Nonrecurring Items</u>					
Sale of Equipment	10,137	0	0	0	10,137
Damages Recovered from Individuals	54	0	0	0	54
Contributions and Gifts	1,249,265	0	0	0	1,249,265

(Continued)

Exhibit J-6

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

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Projects Fund Education Capital Projects</u>	
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 18,599	\$ 0	\$ 0	\$ 0	\$ 18,599
Total Other Local Revenues	\$ 1,782,467	\$ 0	\$ 1,109	\$ 23,037	\$ 1,806,613
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 320,029	\$ 0	\$ 0	\$ 0	\$ 320,029
<u>State Education Funds</u>					
Basic Education Program	34,086,016	0	0	0	34,086,016
Early Childhood Education	1,400,401	0	0	0	1,400,401
School Food Service	0	0	32,879	0	32,879
Driver Education	36,365	0	0	0	36,365
Other State Education Funds	373,678	0	0	0	373,678
Coordinated School Health	99,735	0	0	0	99,735
Family Resource Centers	29,612	0	0	0	29,612
Statewide Student Management System (SSMS)	9,723	0	0	0	9,723
Career Ladder Program	78,046	0	0	0	78,046
<u>Other State Revenues</u>					
Safe Schools	281,634	0	0	0	281,634
Other State Revenues	1,260	0	0	7,080	8,340
Total State of Tennessee	\$ 36,716,499	\$ 0	\$ 32,879	\$ 7,080	\$ 36,756,458
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,438,018	\$ 0	\$ 1,438,018

(Continued)

Exhibit J-6

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

	General Purpose School	Special Revenue Funds		Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Education Capital Projects	
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
USDA - Commodities	\$ 0	\$ 0	\$ 254,376	\$ 0	\$ 254,376
Breakfast	0	0	469,805	0	469,805
USDA - Other	0	0	516,610	0	516,610
Vocational Education - Basic Grants to States	0	139,217	0	0	139,217
Title I Grants to Local Education Agencies	0	2,155,351	0	0	2,155,351
Special Education - Grants to States	0	1,717,944	0	0	1,717,944
Special Education Preschool Grants	0	88,366	0	0	88,366
English Language Acquisition Grants	0	3,369	0	0	3,369
Rural Education	0	137,290	0	0	137,290
Eisenhower Professional Development State Grants	0	180,742	0	0	180,742
COVID-19 Grant #1	13,013	0	0	0	13,013
COVID-19 Grant #2	3,780	0	0	0	3,780
Other Federal through State	79,916	0	0	259,833	339,749
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	53,466	0	0	0	53,466
Forest Service	32,267	0	0	0	32,267
Total Federal Government	\$ 182,442	\$ 4,422,279	\$ 2,678,809	\$ 259,833	\$ 7,543,363
Total	\$ 52,920,890	\$ 4,422,279	\$ 3,505,744	\$ 1,115,686	\$ 61,964,599

Exhibit J-7

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2020

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	21,050	
Social Security		1,235	
Pensions		761	
Employer Medicare		306	
Dues and Memberships		4,587	
Legal Services		17,195	
Postal Charges		352	
Travel		96	
Other Charges		3,130	
Total County Commission			\$ 48,712

County Mayor/Executive

County Official/Administrative Officer	\$	115,845	
Assistant(s)		32,509	
Social Security		8,878	
Pensions		10,397	
Life Insurance		91	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		2,076	
Advertising		8,725	
Communication		1,443	
Dues and Memberships		2,505	
Legal Notices, Recording, and Court Costs		516	
Postal Charges		104	
Rentals		5,972	
Travel		1,693	
Tuition		1,000	
Office Supplies		524	
Other Charges		497	
Furniture and Fixtures		357	
Building Purchases		424,983	
Total County Mayor/Executive			632,260

Personnel Office

Supervisor/Director	\$	58,500	
Social Security		3,524	
Pensions		4,095	
Life Insurance		46	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		824	
Dues and Memberships		209	
Licenses		14	
Rentals		4,548	
Travel		46	
Tuition		149	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Personnel Office (Cont.)

Other Contracted Services	\$	55,940	
Office Supplies		801	
Other Supplies and Materials		2,903	
Furniture and Fixtures		500	
Total Personnel Office			\$ 146,244

County Attorney

County Official/Administrative Officer	\$	160,915	
Paraprofessionals		39,716	
Overtime Pay		5,329	
Social Security		10,984	
Pensions		14,435	
Life Insurance		91	
Medical Insurance		23,964	
Unemployment Compensation		42	
Employer Medicare		2,910	
Other Fringe Benefits		110	
Communication		1,591	
Dues and Memberships		570	
Legal Services		175	
Legal Notices, Recording, and Court Costs		44	
Postal Charges		84	
Travel		98	
Other Contracted Services		3,650	
Office Supplies		890	
Periodicals		744	
Total County Attorney			266,342

Election Commission

County Official/Administrative Officer	\$	82,063	
Clerical Personnel		52,615	
Temporary Personnel		18,099	
Overtime Pay		6,243	
Election Commission		5,980	
Election Workers		28,475	
Social Security		9,352	
Pensions		9,853	
Life Insurance		137	
Medical Insurance		44,100	
Unemployment Compensation		142	
Employer Medicare		2,366	
Communication		4,731	
Contracts with Private Agencies		4,695	
Dues and Memberships		350	
Legal Notices, Recording, and Court Costs		11,316	
Maintenance and Repair Services - Equipment		5,700	
Maintenance and Repair Services - Office Equipment		5,202	

(Continued)



Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Postal Charges	\$	9,500	
Printing, Stationery, and Forms		8,733	
Rentals		3,540	
Travel		2,612	
Tuition		525	
Other Contracted Services		30	
Office Supplies		7,216	
Periodicals		128	
Other Supplies and Materials		570	
Data Processing Equipment		36,668	
Office Equipment		5,784	
Voting Machines		417,028	
Total Election Commission			\$ 783,753

Register of Deeds

County Official/Administrative Officer	\$	91,181	
Accountants/Bookkeepers		33,903	
Clerical Personnel		112,032	
Social Security		14,316	
Pensions		16,645	
Life Insurance		244	
Medical Insurance		71,349	
Unemployment Compensation		138	
Employer Medicare		3,348	
Communication		1,225	
Postal Charges		131	
Rentals		13,280	
Travel		109	
Office Supplies		1,352	
Total Register of Deeds			359,253

Codes Compliance

Postal Charges	\$	1,134	
Other Contracted Services		6,117	
Total Codes Compliance			7,251

Geographical Information Systems

Salary Supplements	\$	6,179	
Social Security		362	
Pensions		435	
Unemployment Compensation		5	
Employer Medicare		85	
Maintenance and Repair Services - Equipment		5,700	
Tuition		625	
Office Supplies		504	
Data Processing Equipment		604	
Total Geographical Information Systems			14,499

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Maintenance Personnel	\$	71,210	
Part-time Personnel		12,681	
Overtime Pay		4,390	
Social Security		5,285	
Pensions		5,321	
Life Insurance		137	
Medical Insurance		38,088	
Unemployment Compensation		113	
Employer Medicare		1,236	
Communication		1,884	
Maintenance and Repair Services - Buildings		2,890	
Maintenance and Repair Services - Equipment		6,956	
Maintenance and Repair Services - Vehicles		3,884	
Pest Control		1,300	
Rentals		128	
Other Contracted Services		19,029	
Custodial Supplies		11,562	
Electricity		62,662	
Equipment and Machinery Parts		2,432	
Garage Supplies		75	
Gasoline		2,305	
General Construction Materials		9,259	
Natural Gas		7,844	
Tires and Tubes		1,352	
Uniforms		526	
Water and Sewer		3,440	
Other Supplies and Materials		1,206	
Building Improvements		13,463	
Other Equipment		4,698	
Total County Buildings			\$ 295,356

Finance

Accounting and Budgeting

Supervisor/Director	\$	75,000
Accountants/Bookkeepers		161,304
Social Security		14,067
Pensions		16,554
Life Insurance		262
Medical Insurance		73,008
Unemployment Compensation		126
Employer Medicare		3,290
Audit Services		26,156
Communication		6,281
Contracts with Private Agencies		5,000
Data Processing Services		20,577
Legal Notices, Recording, and Court Costs		1,664
Maintenance and Repair Services - Office Equipment		7,121

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Postal Charges	\$	3,206	
Printing, Stationery, and Forms		2,812	
Rentals		1,221	
Tuition		1,180	
Other Contracted Services		7,890	
Office Supplies		5,699	
Premiums on Corporate Surety Bonds		639	
Data Processing Equipment		695	
Furniture and Fixtures		1,476	
Office Equipment		204	
Total Accounting and Budgeting	\$		435,432

Purchasing

Supervisor/Director	\$	45,973	
Purchasing Personnel		36,282	
Social Security		4,734	
Pensions		5,772	
Life Insurance		91	
Medical Insurance		31,704	
Unemployment Compensation		42	
Employer Medicare		1,107	
Communication		1,535	
Dues and Memberships		280	
Legal Notices, Recording, and Court Costs		656	
Postal Charges		23	
Printing, Stationery, and Forms		445	
Rentals		1,033	
Office Supplies		1,317	
Other Supplies and Materials		100	
Total Purchasing			131,094

Property Assessor's Office

County Official/Administrative Officer	\$	91,181	
Assistant(s)		40,224	
Assessment Personnel		192,654	
Board and Committee Members Fees		4,600	
Social Security		19,396	
Pensions		22,698	
Life Insurance		395	
Medical Insurance		109,410	
Unemployment Compensation		161	
Employer Medicare		4,536	
Other Fringe Benefits		40	
Communication		2,830	
Contracts with Government Agencies		32,638	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		145	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Maintenance and Repair Services - Office Equipment	\$	1,200	
Maintenance and Repair Services - Vehicles		389	
Postal Charges		1,594	
Printing, Stationery, and Forms		123	
Rentals		1,278	
Travel		581	
Tuition		1,000	
Other Contracted Services		38,049	
Equipment and Machinery Parts		197	
Garage Supplies		100	
Gasoline		1,859	
Office Supplies		1,804	
Periodicals		148	
Tires and Tubes		587	
Other Supplies and Materials		214	
Data Processing Equipment		27	
Furniture and Fixtures		230	
Office Equipment		230	
Total Property Assessor's Office			\$ 572,518

Reappraisal Program

Maintenance and Repair Services - Office Equipment	\$	191	
Gasoline		730	
Office Supplies		116	
Total Reappraisal Program			1,037

County Trustee's Office

County Official/Administrative Officer	\$	91,181	
Assistant(s)		33,719	
Accountants/Bookkeepers		29,524	
Clerical Personnel		26,190	
Part-time Personnel		12,605	
Overtime Pay		1,870	
Social Security		11,137	
Pensions		12,805	
Life Insurance		182	
Medical Insurance		44,472	
Unemployment Compensation		113	
Employer Medicare		2,770	
Communication		1,126	
Dues and Memberships		1,016	
Maintenance and Repair Services - Office Equipment		13,671	
Postal Charges		20,581	
Printing, Stationery, and Forms		616	
Rentals		516	
Travel		563	
Tuition		825	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Office Supplies	\$	1,942	
Software		150	
Premiums on Corporate Surety Bonds		24	
Data Processing Equipment		3,722	
Office Equipment		107	
Total County Trustee's Office	\$		311,427

County Clerk's Office

County Official/Administrative Officer	\$	91,181	
Assistant(s)		40,348	
Clerical Personnel		155,259	
Part-time Personnel		34,418	
Overtime Pay		240	
Social Security		18,367	
Pensions		20,162	
Life Insurance		341	
Medical Insurance		75,392	
Unemployment Compensation		198	
Employer Medicare		4,484	
Communication		4,012	
Dues and Memberships		924	
Legal Notices, Recording, and Court Costs		252	
Maintenance and Repair Services - Office Equipment		25,639	
Postal Charges		26,851	
Printing, Stationery, and Forms		3,158	
Rentals		4,529	
Travel		671	
Office Supplies		8,094	
Periodicals		437	
Other Charges		680	
Furniture and Fixtures		2,925	
Office Equipment		23,673	
Total County Clerk's Office			542,235

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	91,181	
Assistant(s)		39,468	
Accountants/Bookkeepers		38,725	
Clerical Personnel		297,358	
Part-time Personnel		10,680	
Overtime Pay		8,209	
Jury and Witness Expense		1,335	
Social Security		28,096	
Pensions		33,155	
Life Insurance		616	
Medical Insurance		188,055	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Unemployment Compensation	\$	339	
Employer Medicare		6,684	
Other Fringe Benefits		110	
Communication		4,730	
Data Processing Services		31,304	
Dues and Memberships		1,600	
Legal Notices, Recording, and Court Costs		550	
Maintenance and Repair Services - Office Equipment		12,315	
Postal Charges		6,186	
Printing, Stationery, and Forms		3,248	
Rentals		4,301	
Travel		1,122	
Other Contracted Services		1,340	
Office Supplies		9,081	
Data Processing Equipment		1,076	
Office Equipment		1,011	
Total Circuit Court	\$		821,875

General Sessions Court

Judge(s)	\$	171,035	
Probation Officer(s)		40,390	
Secretary(ies)		25,293	
Overtime Pay		560	
Social Security		12,280	
Pensions		16,629	
Life Insurance		137	
Medical Insurance		45,650	
Unemployment Compensation		67	
Employer Medicare		3,344	
Communication		5,479	
Dues and Memberships		745	
Maintenance and Repair Services - Office Equipment		200	
Rentals		1,251	
Travel		1,091	
Office Supplies		1,828	
Periodicals		527	
Other Supplies and Materials		303	
Furniture and Fixtures		195	
Total General Sessions Court			327,004

Drug Court

Other Salaries and Wages	\$	34,605	
Social Security		2,132	
Pensions		2,436	
Life Insurance		46	
Medical Insurance		8,112	
Unemployment Compensation		21	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Employer Medicare	\$	499	
Communication		529	
Contributions		15,656	
Printing, Stationery, and Forms		115	
Travel		1,449	
Office Supplies		1,265	
Periodicals		212	
Other Charges		1,165	
Total Drug Court			\$ 68,242

Chancery Court

County Official/Administrative Officer	\$	91,181	
Assistant(s)		40,227	
Accountants/Bookkeepers		38,700	
Clerical Personnel		97,619	
Part-time Personnel		15,155	
Social Security		17,025	
Pensions		18,024	
Life Insurance		312	
Medical Insurance		64,586	
Unemployment Compensation		213	
Employer Medicare		3,981	
Communication		4,276	
Data Processing Services		20,970	
Dues and Memberships		904	
Legal Notices, Recording, and Court Costs		4,595	
Maintenance and Repair Services - Office Equipment		8,481	
Postal Charges		4,433	
Printing, Stationery, and Forms		631	
Rentals		2,385	
Travel		1,665	
Tuition		235	
Office Supplies		6,036	
Periodicals		5,367	
Office Equipment		3,739	
Total Chancery Court			450,740

Juvenile Court

Youth Service Officer(s)	\$	44,854	
Secretary(ies)		90,484	
Overtime Pay		184	
Social Security		8,092	
Pensions		9,537	
Life Insurance		182	
Medical Insurance		51,996	
Unemployment Compensation		81	
Employer Medicare		1,892	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Communication	\$	1,920	
Dues and Memberships		567	
Maintenance and Repair Services - Office Equipment		1,945	
Postal Charges		100	
Printing, Stationery, and Forms		65	
Rentals		834	
Travel		1,129	
Other Contracted Services		43,625	
Office Supplies		2,547	
Data Processing Equipment		711	
Office Equipment		824	
Total Juvenile Court	\$		261,569

District Attorney General

Communication	\$	3,957	
Total District Attorney General			3,957

Other Administration of Justice

Salary Supplements	\$	5,861	
Social Security		347	
Pensions		413	
Unemployment Compensation		3	
Employer Medicare		81	
Maintenance and Repair Services - Office Equipment		2,780	
Total Other Administration of Justice			9,485

Courtroom Security

Lieutenant(s)	\$	47,181	
Guards		60,965	
Part-time Personnel		45,889	
Overtime Pay		988	
Social Security		7,582	
Pensions		7,683	
Life Insurance		133	
Medical Insurance		44,642	
Unemployment Compensation		155	
Employer Medicare		2,170	
Maintenance and Repair Services - Equipment		3,186	
Other Contracted Services		13,188	
Uniforms		232	
Other Supplies and Materials		125	
Law Enforcement Equipment		2,294	
Other Equipment		320	
Total Courtroom Security			236,733

(Continued)



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

General Fund (Cont.)

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	110,329
Assistant(s)		134,291
Deputy(ies)		1,281,158
Detective(s)		270,016
Captain(s)		114,861
Lieutenant(s)		287,587
Sergeant(s)		219,938
Mechanic(s)		78,965
Dispatchers/Radio Operators		239,501
Part-time Personnel		26,458
Overtime Pay		118,970
Other Salaries and Wages		51,116
Board and Committee Members Fees		680
In-service Training		40,000
Social Security		178,067
Pensions		289,429
Life Insurance		2,964
Medical Insurance		917,431
Unemployment Compensation		1,435
Employer Medicare		41,657
Other Fringe Benefits		330
Advertising		288
Communication		39,457
Contracts with Government Agencies		1,870
Contributions		2,144
Dues and Memberships		2,725
Licenses		324
Maintenance and Repair Services - Buildings		101
Maintenance and Repair Services - Equipment		290
Maintenance and Repair Services - Vehicles		8,716
Postal Charges		1,528
Printing, Stationery, and Forms		1,960
Rentals		3,896
Travel		9,455
Tuition		37,982
Other Contracted Services		36,195
Diesel Fuel		7,051
Electricity		3,636
Equipment and Machinery Parts		22,861
Food Supplies		741
Garage Supplies		15,126
Gasoline		102,970
Law Enforcement Supplies		3,379
Office Supplies		4,447
Tires and Tubes		15,686
Uniforms		13,212
Water and Sewer		689

(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.)

Other Supplies and Materials	\$	1,486	
In Service/Staff Development		6,458	
Other Charges		28	
Building Improvements		158	
Data Processing Equipment		93,788	
Law Enforcement Equipment		51,740	
Motor Vehicles		1,000	
Office Equipment		1,238	
Total Sheriff's Department			\$ 4,897,808

Special Patrols

Part-time Personnel	\$	13,575	
Unemployment Compensation		23	
Employer Medicare		197	
Contributions		6,414	
Law Enforcement Equipment		18,612	
Motor Vehicles		37,483	
Total Special Patrols			76,304

Administration of the Sexual Offender Registry

Travel	\$	575	
Tuition		350	
Office Supplies		205	
Law Enforcement Equipment		303	
Total Administration of the Sexual Offender Registry			1,433

Jail

Supervisor/Director	\$	57,430	
Deputy(ies)		1,566,856	
Captain(s)		54,035	
Lieutenant(s)		171,620	
Sergeant(s)		174,996	
Medical Personnel		166,619	
Paraprofessionals		249,759	
Cafeteria Personnel		171,523	
Maintenance Personnel		63,427	
Part-time Personnel		17,686	
Overtime Pay		70,724	
Other Salaries and Wages		36,947	
In-service Training		1,600	
Social Security		165,898	
Pensions		197,581	
Life Insurance		3,707	
Medical Insurance		979,934	
Unemployment Compensation		2,054	
Employer Medicare		38,975	
Other Fringe Benefits		660	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Communication	\$	28,282	
Contracts with Government Agencies		50,000	
Dues and Memberships		99	
Evaluation and Testing		2,640	
Licenses		18	
Maintenance Agreements		8,294	
Maintenance and Repair Services - Buildings		13,054	
Maintenance and Repair Services - Equipment		25,764	
Maintenance and Repair Services - Vehicles		95	
Medical and Dental Services		80,392	
Pest Control		620	
Postal Charges		433	
Printing, Stationery, and Forms		884	
Rentals		4,319	
Travel		2,780	
Tuition		650	
Disposal Fees		5,882	
Other Contracted Services		8,713	
Custodial Supplies		40,538	
Drugs and Medical Supplies		79,189	
Electricity		113,217	
Equipment and Machinery Parts		46,168	
Food Preparation Supplies		11,076	
Food Supplies		293,839	
Garage Supplies		1,854	
Gasoline		293	
General Construction Materials		22,629	
Law Enforcement Supplies		3,913	
Natural Gas		52,283	
Office Supplies		5,335	
Prisoners Clothing		2,717	
Tires and Tubes		2,364	
Uniforms		14,515	
Water and Sewer		101,603	
Other Supplies and Materials		44,459	
In Service/Staff Development		968	
Other Charges		235,095	
Building Improvements		18,915	
Data Processing Equipment		16,560	
Food Service Equipment		8,085	
Furniture and Fixtures		2,559	
Law Enforcement Equipment		3,838	
Other Equipment		17,285	
Total Jail			\$ 5,564,247

Juvenile Services

Contracts with Private Agencies	\$	92,589	
Total Juvenile Services			92,589

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

Supervisor/Director	\$	44,762	
Secretary(ies)		43,745	
Other Salaries and Wages		150	
Social Security		5,325	
Pensions		5,764	
Life Insurance		127	
Medical Insurance		37,087	
Unemployment Compensation		87	
Employer Medicare		1,245	
Communication		6,417	
Dues and Memberships		55	
Maintenance and Repair Services - Vehicles		583	
Postal Charges		1,242	
Rentals		829	
Electricity		634	
Equipment and Machinery Parts		759	
Food Preparation Supplies		86	
Garage Supplies		211	
Gasoline		1,608	
Office Supplies		480	
Uniforms		982	
Other Charges		1,136	
Other Equipment		392	
Total Civil Defense			\$ 153,706

Rescue Squad

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

Disaster Relief

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

Other Emergency Management

Maintenance and Repair Services - Equipment	\$	992	
Other Equipment		9,563	
Total Other Emergency Management			10,555

Inspection and Regulation

Assistant(s)	\$	59,182	
Supervisor/Director		43,921	
Paraprofessionals		45,697	
Secretary(ies)		26,137	
Part-time Personnel		10,069	
Board and Committee Members Fees		1,500	
Social Security		10,167	
Pensions		12,278	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Inspection and Regulation (Cont.)

Life Insurance	\$	215	
Medical Insurance		89,124	
Unemployment Compensation		135	
Employer Medicare		2,524	
Communication		7,994	
Data Processing Services		199	
Dues and Memberships		260	
Legal Notices, Recording, and Court Costs		601	
Licenses		52	
Maintenance and Repair Services - Office Equipment		78	
Maintenance and Repair Services - Vehicles		1,488	
Printing, Stationery, and Forms		429	
Rentals		1,903	
Travel		202	
Tuition		369	
Equipment and Machinery Parts		328	
Garage Supplies		122	
Gasoline		3,685	
Office Supplies		2,349	
Periodicals		1,303	
Tires and Tubes		113	
Uniforms		109	
Other Supplies and Materials		275	
Data Processing Equipment		2,059	
Furniture and Fixtures		395	
Total Inspection and Regulation			\$ 325,262

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	9,450	
Contributions		142,521	
Pauper Burials		6,450	
Tuition		1,000	
Other Contracted Services		518	
Equipment and Machinery Parts		309	
Office Supplies		303	
Tires and Tubes		800	
Other Supplies and Materials		637	
Other Equipment		1,610	
Total County Coroner/Medical Examiner			163,598

Other Public Safety

Lieutenant(s)	\$	47,181	
Sergeant(s)		43,576	
School Resource Officer		527,731	
Overtime Pay		5,905	
In-service Training		11,200	
Social Security		37,825	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Other Public Safety (Cont.)

Pensions	\$	65,457	
Life Insurance		749	
Medical Insurance		217,429	
Unemployment Compensation		333	
Employer Medicare		8,847	
Other Fringe Benefits		110	
Travel		1,834	
Equipment and Machinery Parts		721	
Garage Supplies		1,808	
Gasoline		44,436	
Law Enforcement Supplies		8,987	
Tires and Tubes		8,459	
Uniforms		4,054	
Law Enforcement Equipment		168,683	
Motor Vehicles		237,235	
Other Equipment		4,984	
Total Other Public Safety	\$		1,447,544

Public Health and Welfare

Local Health Center

Medical Personnel	\$	10,474
Clerical Personnel		59,469
Custodial Personnel		40,555
Part-time Personnel		7,607
Other Salaries and Wages		20,340
Social Security		7,745
Pensions		8,958
Life Insurance		228
Medical Insurance		59,652
Unemployment Compensation		186
Employer Medicare		1,921
Advertising		1,000
Communication		14,421
Dues and Memberships		390
Maintenance Agreements		8,274
Maintenance and Repair Services - Buildings		5,433
Maintenance and Repair Services - Equipment		3,764
Postal Charges		294
Printing, Stationery, and Forms		297
Rentals		12,872
Travel		442
Other Contracted Services		3,322
Custodial Supplies		5,824
Drugs and Medical Supplies		41,890
Electricity		25,496
Equipment and Machinery Parts		466
Food Supplies		193

(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.)

Office Supplies	\$	6,846	
Periodicals		357	
Water and Sewer		1,474	
Other Supplies and Materials		7,663	
Building Improvements		51,127	
Furniture and Fixtures		8,853	
Other Equipment		80,112	
Other Construction		5,300	
Total Local Health Center			\$ 503,245

Rabies and Animal Control

Supervisor/Director	\$	33,208	
Paraprofessionals		67,759	
Social Security		6,039	
Pensions		7,090	
Life Insurance		171	
Medical Insurance		46,685	
Unemployment Compensation		93	
Employer Medicare		1,412	
Communication		4,458	
Contracts with Private Agencies		427	
Maintenance and Repair Services - Buildings		244	
Maintenance and Repair Services - Equipment		664	
Maintenance and Repair Services - Office Equipment		380	
Maintenance and Repair Services - Vehicles		544	
Rentals		473	
Tuition		276	
Disposal Fees		115	
Other Contracted Services		932	
Custodial Supplies		702	
Drugs and Medical Supplies		842	
Electricity		6,691	
Equipment and Machinery Parts		49	
Food Supplies		570	
Gasoline		5,881	
Office Supplies		209	
Tires and Tubes		2,457	
Water and Sewer		946	
Other Supplies and Materials		5,990	
Other Equipment		167	
Total Rabies and Animal Control			195,474

Ambulance/Emergency Medical Services

Assistant(s)	\$	51,947
Supervisor/Director		72,404
Captain(s)		75,628
Lieutenant(s)		85,001

(Continued)

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.)

Medical Personnel	\$	893,727
Paraprofessionals		45,000
Mechanic(s)		39,965
Clerical Personnel		105,652
Part-time Personnel		54,932
Overtime Pay		844,580
Social Security		135,672
Pensions		154,542
Life Insurance		2,326
Medical Insurance		706,844
Unemployment Compensation		1,335
Employer Medicare		31,824
Other Fringe Benefits		250
Communication		17,845
Data Processing Services		8,100
Dues and Memberships		495
Licenses		3,522
Maintenance and Repair Services - Buildings		2,949
Maintenance and Repair Services - Equipment		15,260
Maintenance and Repair Services - Office Equipment		538
Maintenance and Repair Services - Vehicles		5,342
Pest Control		240
Postal Charges		6,807
Printing, Stationery, and Forms		839
Rentals		1,125
Transportation - Other than Students		3,540
Tuition		1,450
Disposal Fees		6,319
Other Contracted Services		8,146
Custodial Supplies		1,723
Diesel Fuel		80,756
Drugs and Medical Supplies		97,727
Electricity		8,047
Equipment and Machinery Parts		21,816
Garage Supplies		9,144
Gasoline		16,028
Natural Gas		3,178
Office Supplies		3,684
Tires and Tubes		3,679
Uniforms		33,280
Water and Sewer		1,226
Other Supplies and Materials		1,824
Refunds		6,950
Other Charges		140,860
Building Improvements		942
Communication Equipment		7,118
Data Processing Equipment		1,568

(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.)

Furniture and Fixtures	\$	4,923	
Office Equipment		1,079	
Health Equipment		311,805	
Other Equipment		14,204	
Total Ambulance/Emergency Medical Services			\$ 4,155,707

Alcohol and Drug Programs

Other Charges	\$	18,518	
Total Alcohol and Drug Programs			18,518

Other Local Health Services

Medical Personnel	\$	92,446	
Clerical Personnel		96,834	
Other Salaries and Wages		169,856	
Social Security		19,893	
Pensions		23,449	
Life Insurance		474	
Medical Insurance		112,618	
Unemployment Compensation		252	
Employer Medicare		5,020	
Other Fringe Benefits		220	
Travel		4,602	
Other Supplies and Materials		540	
Liability Insurance		3,339	
Total Other Local Health Services			529,543

Appropriation to State

Contributions	\$	82,000	
Total Appropriation to State			82,000

Waste Pickup

Part-time Personnel	\$	7,756	
Other Salaries and Wages		25,802	
Social Security		1,500	
Pensions		1,816	
Life Insurance		46	
Medical Insurance		15,852	
Unemployment Compensation		42	
Employer Medicare		463	
Contributions		18,810	
Gasoline		15,000	
Other Supplies and Materials		4,368	
Other Equipment		2,102	
Total Waste Pickup			93,557

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 97,500	
Total Libraries		\$ 97,500

Parks and Fair Boards

Part-time Personnel	\$ 52,459	
Social Security	211	
Unemployment Compensation	109	
Employer Medicare	761	
Communication	1,807	
Licenses	500	
Pest Control	220	
Postal Charges	19	
Rentals	473	
Other Contracted Services	900	
Custodial Supplies	89	
Electricity	2,988	
Gasoline	962	
Natural Gas	947	
Water and Sewer	1,692	
Other Supplies and Materials	24,137	
Building Improvements	1,866	
Motor Vehicles	7,800	
Site Development	168	
Total Parks and Fair Boards		98,108

Agriculture and Natural Resources

Agricultural Extension Service

Salary Supplements	\$ 104,868	
Social Security	6,238	
Pensions	18,116	
Life Insurance	51	
Unemployment Compensation	42	
Employer Medicare	1,440	
Communication	2,079	
Dues and Memberships	295	
Operating Lease Payments	1,172	
Postal Charges	1,370	
Travel	102	
Office Supplies	127	
Data Processing Equipment	1,448	
Total Agricultural Extension Service		137,348

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	\$	27,395	
Secretary(ies)		30,067	
Overtime Pay		219	
Social Security		3,432	
Pensions		4,059	
Life Insurance		91	
Medical Insurance		23,964	
Unemployment Compensation		42	
Employer Medicare		803	
Dues and Memberships		845	
Office Supplies		323	
Total Soil Conservation			\$ 91,240

Other Operations

Tourism

Contributions	\$	83,203	
Total Tourism			83,203

Industrial Development

Contributions	\$	83,203	
Total Industrial Development			83,203

Veterans' Services

Supervisor/Director	\$	21,469	
Paraprofessionals		35,410	
Social Security		3,400	
Pensions		2,492	
Life Insurance		46	
Medical Insurance		15,852	
Unemployment Compensation		42	
Employer Medicare		795	
Communication		2,095	
Data Processing Services		898	
Rentals		6,776	
Travel		1,488	
Office Supplies		514	
Office Equipment		1,579	
Total Veterans' Services			92,856

Other Charges

Medical Insurance	\$	20,444	
Dues and Memberships		12,623	
Other Contracted Services		17,403	
Total Other Charges			50,470

Contributions to Other Agencies

Contributions	\$	285,288	
Total Contributions to Other Agencies			285,288

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

COVID-19 Grant C

Other Supplies and Materials	\$ 14,974	
Total COVID-19 Grant C		\$ 14,974

COVID-19 Grant D

Other Supplies and Materials	\$ 7,491	
Total COVID-19 Grant D		7,491

Miscellaneous

Trustee's Commission	\$ 276,023	
Other Charges	600	
Total Miscellaneous		<u>276,623</u>

Total General Fund		\$ 26,487,912
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Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Assistant(s)	\$ 36,045
Supervisor/Director	45,058
Secretary(ies)	24,105
Overtime Pay	699
Social Security	6,537
Pensions	7,422
Life Insurance	121
Medical Insurance	16,224
Unemployment Compensation	63
Employer Medicare	1,529
Communication	6,834
Contracts with Other Public Agencies	900,430
Licenses	175
Maintenance and Repair Services - Equipment	3,447
Maintenance and Repair Services - Vehicles	6,163
Medical and Dental Services	210
Postal Charges	1,040
Printing, Stationery, and Forms	1,370
Rentals	1,030
Travel	380
Disposal Fees	43,745
Other Contracted Services	3,874
Custodial Supplies	643
Diesel Fuel	86,735
Electricity	5,610
Equipment and Machinery Parts	42,923
Garage Supplies	8,862
Gasoline	5,759
Lubricants	7,676
Natural Gas	1,831

(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.)

Office Supplies	\$	293	
Small Tools		4,055	
Tires and Tubes		17,182	
Uniforms		1,512	
Water and Sewer		313	
Other Supplies and Materials		4,803	
Trustee's Commission		42,361	
Building Improvements		8,504	
Data Processing Equipment		70	
Motor Vehicles		298,111	
Solid Waste Equipment		34,097	
Other Equipment		83,919	
Total Sanitation Management			\$ 1,761,760

Waste Pickup

Mechanic(s)	\$	83,830	
Truck Drivers		163,390	
Part-time Personnel		40,811	
Overtime Pay		16,463	
Social Security		17,922	
Pensions		18,539	
Life Insurance		406	
Medical Insurance		102,114	
Unemployment Compensation		335	
Employer Medicare		4,294	
Other Contracted Services		5	
Total Waste Pickup			448,109

Convenience Centers

Attendants	\$	245,683	
Social Security		11,726	
Unemployment Compensation		700	
Employer Medicare		3,563	
Operating Lease Payments		1,808	
Maintenance and Repair Services - Buildings		56	
Rentals		143	
Other Contracted Services		225	
Crushed Stone		5,970	
Custodial Supplies		2,177	
Electricity		16,973	
Water and Sewer		5,181	
Other Supplies and Materials		5,455	
Other Charges		125	
Building Improvements		10,033	
Solid Waste Equipment		40,910	
Other Equipment		106,325	
Total Convenience Centers			457,053

(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

Part-time Personnel	\$	8,158	
Overtime Pay		34	
Social Security		508	
Unemployment Compensation		21	
Employer Medicare		119	
Total Transfer Stations			\$ 8,840

Total Solid Waste/Sanitation Fund \$ 2,675,762

Special Purpose Fund

General Government

Risk Management

Consultants	\$	38,500	
Travel		551	
Tuition		1,200	
Building and Contents Insurance		193,436	
Liability Insurance		231,746	
Trustee's Commission		25,654	
Workers' Compensation Insurance		146,262	
Liability Claims		484,077	
Total Risk Management			\$ 1,121,426

Total Special Purpose Fund 1,121,426

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	2,828	
Maintenance and Repair Services - Buildings		344	
Travel		1,620	
Tuition		2,650	
Veterinary Services		6,891	
Other Contracted Services		2,495	
Electricity		5,264	
Food Supplies		7,110	
Law Enforcement Supplies		498	
Water and Sewer		248	
Other Supplies and Materials		138	
Law Enforcement Equipment		10,620	
Total Drug Enforcement			\$ 40,706

Total Drug Control Fund 40,706

Constitutional Officers - Fees Fund

Finance

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	87	
Total County Clerk's Office			\$ 87

(Continued)

Exhibit J-7

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

Constitutional Officers - Fees Fund (Cont.)

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 3,980	
Total Chancery Court		\$ 3,980

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 255	
Total Sheriff's Department		<u>255</u>

Total Constitutional Officers - Fees Fund		\$ 4,322
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Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 100,299	
Accountants/Bookkeepers	72,637	
Overtime Pay	492	
Social Security	10,407	
Pensions	12,168	
Life Insurance	137	
Medical Insurance	43,940	
Unemployment Compensation	42	
Employer Medicare	2,434	
Dues and Memberships	4,479	
Maintenance and Repair Services - Buildings	382	
Postal Charges	460	
Travel	533	
Tuition	250	
Other Contracted Services	812	
Office Supplies	945	
Other Charges	89	
Data Processing Equipment	<u>717</u>	
Total Administration		\$ 251,223

Highway and Bridge Maintenance

Assistant(s)	\$ 56,370
Foremen	175,781
Equipment Operators - Heavy	223,342
Equipment Operators - Light	289,215
Truck Drivers	333,753
Laborers	460,386
Part-time Personnel	38,238
Overtime Pay	80,768
Social Security	99,154
Pensions	113,539
Life Insurance	2,457
Medical Insurance	690,452
Unemployment Compensation	1,468

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Employer Medicare	\$	23,315	
Other Fringe Benefits		190	
Licenses		100	
Tuition		75	
Other Contracted Services		44,164	
Asphalt		74,457	
Concrete		15,898	
Crushed Stone		156,467	
Custodial Supplies		7	
General Construction Materials		65,380	
Pipe - Metal		84,161	
Road Signs		28,999	
Bridge Construction		360,285	
Other Equipment		7,127	
Total Highway and Bridge Maintenance			\$ 3,425,548

Operation and Maintenance of Equipment

Supervisor/Director	\$	40,866	
Mechanic(s)		148,460	
Laborers		99,436	
Overtime Pay		9,004	
Social Security		17,746	
Pensions		20,982	
Life Insurance		453	
Medical Insurance		129,880	
Unemployment Compensation		253	
Employer Medicare		4,150	
Other Fringe Benefits		50	
Licenses		122	
Maintenance and Repair Services - Equipment		19,620	
Maintenance and Repair Services - Vehicles		12,712	
Concrete		551	
Custodial Supplies		1,529	
Diesel Fuel		119,337	
Equipment and Machinery Parts		130,649	
Garage Supplies		60,198	
Gasoline		52,883	
Lubricants		16,662	
Small Tools		1,942	
Tires and Tubes		36,313	
Other Charges		1,080	
Data Processing Equipment		1,560	
Total Operation and Maintenance of Equipment			926,438

Asphalt Plant Operations

Equipment Operators - Heavy	\$	18,237	
Social Security		1,097	

(Continued)



Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Asphalt Plant Operations (Cont.)

Pensions	\$	1,278	
Life Insurance		21	
Medical Insurance		6,349	
Employer Medicare		256	
Asphalt - Liquid		1,135,893	
Crushed Stone		723,239	
Electricity		28,270	
General Construction Materials		6,913	
Natural Gas		46,466	
Water and Sewer		775	
Other Supplies and Materials		430	
Total Asphalt Plant Operations	\$		1,969,224

Other Charges

Medical Insurance	\$	4,158	
Communication		7,874	
Rentals		1,055	
Other Contracted Services		565	
Electricity		9,794	
Natural Gas		2,271	
Water and Sewer		1,028	
Trustee's Commission		61,605	
Other Charges		2,869	
Total Other Charges			91,219

Capital Outlay

Highway Equipment	\$	559,122	
Motor Vehicles		176,099	
Total Capital Outlay			735,221

Total Highway/Public Works Fund \$ 7,398,873

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	490,000	
Total General Government	\$		490,000

Highways and Streets

Principal on Bonds	\$	940,000	
Total Highways and Streets			940,000

Interest on Debt

General Government

Interest on Bonds	\$	57,418	
Total General Government			57,418

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Highways and Streets

Interest on Bonds	\$ 187,740	
Total Highways and Streets		\$ 187,740

Other Debt Service

General Government

Trustee's Commission	\$ 32,669	
Other Charges	2,117	
Total General Government		34,786

Total General Debt Service Fund		\$ 1,709,944
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Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,455,000	
Principal on Other Loans	123,852	
Total Education		\$ 1,578,852

Interest on Debt

Education

Interest on Bonds	\$ 375,425	
Interest on Other Loans	3,816	
Total Education		379,241

Other Debt Service

Education

Trustee's Commission	\$ 29,166	
Other Charges	1,470	
Total Education		30,636

Total Education Debt Service Fund		1,988,729
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General Capital Projects Fund

Capital Projects

Other General Government Projects

Architects	\$ 9,997	
Legal Notices, Recording, and Court Costs	509	
Other Contracted Services	2,551	
General Construction Materials	21,761	
Trustee's Commission	14,431	
Building Construction	4,934	
Building Improvements	196,782	
Communication Equipment	1,091,237	
Data Processing Equipment	12,521	
Motor Vehicles	34,804	
Site Development	7,424	
Other Equipment	1,590	
Other Capital Outlay	206,368	
Total Other General Government Projects		\$ 1,604,909

Total General Capital Projects Fund		1,604,909
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(Continued)

Exhibit J-7

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

<u>HUD Grant Projects Fund</u>			
<u>Capital Projects</u>			
<u>Public Health and Welfare Projects</u>			
Other Contracted Services	\$	223,453	
Total Public Health and Welfare Projects			\$ 223,453
Total HUD Grant Projects Fund			\$ 223,453
<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Social, Cultural, and Recreation Projects</u>			
Contributions	\$	88,830	
Trustee's Commission		1,186	
Total Social, Cultural, and Recreation Projects			\$ 90,016
Total Other Capital Projects Fund			90,016
Total Governmental Funds - Primary Government			<u>\$ 43,346,052</u>

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, 2020

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 17,323,150	
Career Ladder Program	51,998	
Career Ladder Extended Contracts	55,858	
Educational Assistants	592,743	
Other Salaries and Wages	68,444	
Certified Substitute Teachers	51,695	
Non-certified Substitute Teachers	68,468	
Social Security	1,065,442	
Pensions	1,763,101	
Life Insurance	5,567	
Medical Insurance	3,168,272	
Dental Insurance	23,260	
Unemployment Compensation	14,572	
Employer Medicare	250,841	
Maintenance and Repair Services - Equipment	11,788	
Other Contracted Services	77,567	
Instructional Supplies and Materials	150,554	
Textbooks - Electronic	750	
Textbooks - Bound	423,812	
Software	78,502	
Other Supplies and Materials	69,754	
Other Charges	95,304	
Regular Instruction Equipment	122,466	
Total Regular Instruction Program		\$ 25,533,908

Special Education Program

Teachers	\$ 1,972,779	
Career Ladder Program	4,000	
Homebound Teachers	63,666	
Educational Assistants	192,150	
Speech Pathologist	341,405	
Certified Substitute Teachers	2,970	
Non-certified Substitute Teachers	6,198	
Social Security	148,013	
Pensions	232,699	
Life Insurance	746	
Medical Insurance	414,349	
Dental Insurance	2,339	
Unemployment Compensation	2,250	
Employer Medicare	35,976	
Contracts with Private Agencies	8,878	
Maintenance and Repair Services - Equipment	483	
Other Contracted Services	6,053	
Instructional Supplies and Materials	5,581	
Other Supplies and Materials	3,614	
Other Charges	615	
Special Education Equipment	6,994	
Total Special Education Program		3,451,758

(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	\$	974,771	
Career Ladder Program		3,000	
Certified Substitute Teachers		2,805	
Non-certified Substitute Teachers		3,805	
Social Security		57,802	
Pensions		94,463	
Life Insurance		274	
Medical Insurance		152,920	
Dental Insurance		1,448	
Unemployment Compensation		1,200	
Employer Medicare		13,554	
Contracts with Other School Systems		310,140	
Instructional Supplies and Materials		21,382	
Other Supplies and Materials		9,159	
Other Charges		13,135	
Vocational Instruction Equipment		13,423	
Total Career and Technical Education Program	\$		1,673,281

COVID-19 Expenditures

Unemployment Compensation	\$	13,013	
Total COVID-19 Expenditures			13,013

Support Services

Attendance

Supervisor/Director	\$	44,524	
Clerical Personnel		34,757	
Other Salaries and Wages		26,490	
Social Security		6,385	
Pensions		9,982	
Life Insurance		29	
Medical Insurance		11,494	
Dental Insurance		450	
Unemployment Compensation		150	
Employer Medicare		1,493	
Other Contracted Services		39,333	
Other Supplies and Materials		400	
Other Charges		50	
Total Attendance			175,537

Health Services

Supervisor/Director	\$	52,381	
Medical Personnel		313,343	
Other Salaries and Wages		14,868	
Social Security		21,783	
Pensions		29,442	
Life Insurance		222	

(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.)

Medical Insurance	\$	125,980	
Dental Insurance		873	
Unemployment Compensation		450	
Employer Medicare		5,094	
Communication		1,499	
Travel		8,634	
Other Contracted Services		5,500	
Drugs and Medical Supplies		6,371	
Other Supplies and Materials		12,988	
In Service/Staff Development		1,004	
Other Charges		10,489	
Health Equipment		4,296	
Total Health Services			\$ 615,217

Other Student Support

Career Ladder Program	\$	900	
Guidance Personnel		690,310	
Attendants		70,656	
School Resource Officer		52,500	
Social Security		45,029	
Pensions		73,205	
Life Insurance		254	
Medical Insurance		125,818	
Dental Insurance		1,040	
Unemployment Compensation		500	
Employer Medicare		10,531	
Contracts with Government Agencies		210,000	
Other Contracted Services		76,171	
Other Supplies and Materials		2,000	
Other Charges		11,118	
Other Equipment		204,269	
Total Other Student Support			1,574,301

Regular Instruction Program

Supervisor/Director	\$	235,416	
Career Ladder Program		5,000	
Librarians		805,133	
Education Media Personnel		345,333	
Clerical Personnel		35,864	
Educational Assistants		34,370	
Other Salaries and Wages		116,595	
Certified Substitute Teachers		1,315	
Non-certified Substitute Teachers		2,395	
Social Security		91,433	
Pensions		155,607	
Life Insurance		461	

(Continued)

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.)

Medical Insurance	\$	262,245	
Dental Insurance		2,249	
Unemployment Compensation		900	
Employer Medicare		21,508	
Communication		5,507	
Consultants		43	
Travel		15,559	
Other Contracted Services		32,213	
Library Books/Media		24,211	
Other Supplies and Materials		25,729	
In Service/Staff Development		800	
Total Regular Instruction Program			\$ 2,219,886

Special Education Program

Supervisor/Director	\$	84,947	
Career Ladder Program		3,518	
Psychological Personnel		101,860	
Assessment Personnel		58,660	
Secretary(ies)		34,070	
Other Salaries and Wages		67,767	
Social Security		20,905	
Pensions		36,056	
Life Insurance		78	
Medical Insurance		42,259	
Dental Insurance		600	
Unemployment Compensation		150	
Employer Medicare		4,889	
Communication		1,133	
Operating Lease Payments		516	
Maintenance and Repair Services - Equipment		851	
Travel		6,905	
Other Contracted Services		35,231	
Other Supplies and Materials		11,377	
In Service/Staff Development		1,348	
Other Charges		711	
Total Special Education Program			513,831

Career and Technical Education Program

Supervisor/Director	\$	84,947	
Career Ladder Program		1,000	
Social Security		5,306	
Pensions		9,136	
Life Insurance		14	
Medical Insurance		7,044	
Dental Insurance		150	
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	\$	1,241	
Travel		515	
Total Career and Technical Education Program			\$ 109,387

Technology

Internet Connectivity	\$	101,141	
Cabling		2,000	
Software		92,757	
Total Technology			195,898

Other Programs

On-behalf Payments to OPEB	\$	320,029	
Total Other Programs			320,029

Board of Education

Secretary to Board	\$	6,000	
Longevity Pay		138,733	
Board and Committee Members Fees		10,100	
Social Security		9,485	
Pensions		443	
Life Insurance		879	
Medical Insurance		392,624	
Employer Medicare		2,240	
Audit Services		23,000	
Dues and Memberships		425	
Legal Services		19,181	
Travel		12,858	
Other Contracted Services		6,619	
Trustee's Commission		285,024	
Criminal Investigation of Applicants - TBI		8,210	
Other Charges		9,222	
Total Board of Education			925,043

Director of Schools

County Official/Administrative Officer	\$	109,166	
Assistant(s)		132,002	
Career Ladder Program		1,000	
Clerical Personnel		30,493	
Social Security		15,776	
Pensions		27,877	
Life Insurance		138	
Medical Insurance		34,611	
Dental Insurance		450	
Unemployment Compensation		140	
Employer Medicare		3,689	
Advertising		5,362	

(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	\$	23,329	
Dues and Memberships		7,604	
Postal Charges		6,818	
Travel		980	
Other Contracted Services		6,104	
Office Supplies		4,916	
Other Charges		20	
Total Director of Schools			\$ 410,475

Office of the Principal

Principals	\$	1,059,914	
Career Ladder Program		6,000	
Assistant Principals		494,958	
Secretary(ies)		597,311	
Other Salaries and Wages		70,660	
Social Security		132,132	
Pensions		215,043	
Life Insurance		758	
Medical Insurance		467,479	
Dental Insurance		4,330	
Unemployment Compensation		500	
Employer Medicare		30,942	
Communication		32,860	
Travel		198	
Other Contracted Services		36,622	
Other Supplies and Materials		2,703	
Administration Equipment		3,520	
Total Office of the Principal			3,155,930

Fiscal Services

Supervisor/Director	\$	84,834	
Clerical Personnel		155,501	
Social Security		14,178	
Pensions		16,095	
Life Insurance		75	
Medical Insurance		41,103	
Dental Insurance		900	
Unemployment Compensation		140	
Employer Medicare		3,316	
Dues and Memberships		586	
Travel		1,975	
Other Contracted Services		72,374	
Data Processing Supplies		3,364	
Office Supplies		1,626	
Software		15,990	
Other Supplies and Materials		1,198	

(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.)

Other Charges	\$ 85	
Administration Equipment	7,607	
Total Fiscal Services	\$ 420,947	

Operation of Plant

Custodial Personnel	\$ 874,169	
Other Salaries and Wages	130,493	
Social Security	60,005	
Pensions	67,228	
Life Insurance	527	
Medical Insurance	265,410	
Dental Insurance	2,250	
Unemployment Compensation	2,500	
Employer Medicare	14,060	
Maintenance and Repair Services - Equipment	5,147	
Travel	3,695	
Other Contracted Services	32,100	
Custodial Supplies	121,184	
Electricity	1,064,735	
Natural Gas	73,547	
Water and Sewer	188,544	
Other Supplies and Materials	6,083	
Other Charges	1,466	
Plant Operation Equipment	16,325	
Total Operation of Plant	2,929,468	

Maintenance of Plant

Supervisor/Director	\$ 57,195	
Clerical Personnel	29,184	
Maintenance Personnel	294,872	
Social Security	23,126	
Pensions	26,718	
Life Insurance	146	
Medical Insurance	81,546	
Dental Insurance	1,050	
Unemployment Compensation	380	
Employer Medicare	5,409	
Communication	758	
Laundry Service	5,000	
Maintenance and Repair Services - Buildings	166,109	
Maintenance and Repair Services - Equipment	49,607	
Travel	561	
Other Contracted Services	35,734	
Equipment and Machinery Parts	16,705	
Other Supplies and Materials	31,245	
Other Charges	11,585	
Total Maintenance of Plant	836,930	

(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.)

Transportation

Mechanic(s)	\$	228,889	
Bus Drivers		1,115,277	
Other Salaries and Wages		174,530	
Social Security		90,788	
Pensions		103,845	
Life Insurance		1,130	
Medical Insurance		446,150	
Dental Insurance		4,912	
Unemployment Compensation		3,200	
Employer Medicare		21,492	
Communication		1,329	
Laundry Service		6,514	
Maintenance and Repair Services - Vehicles		8,383	
Medical and Dental Services		13,702	
Travel		416	
Diesel Fuel		195,428	
Garage Supplies		4,780	
Gasoline		23,713	
Lubricants		14,282	
Tires and Tubes		44,867	
Vehicle Parts		269,805	
Other Supplies and Materials		37,314	
Other Charges		82,487	
Transportation Equipment		616	
Total Transportation			\$ 2,893,849

Central and Other

Other Salaries and Wages	\$	69,069	
Social Security		3,918	
Pensions		3,129	
Life Insurance		29	
Medical Insurance		15,563	
Unemployment Compensation		136	
Employer Medicare		916	
Total Central and Other			92,760

COVID-19 Expenditures

Other Charges	\$	3,780	
Total COVID-19 Expenditures			3,780

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	15,206	
Teachers		26,744	
Clerical Personnel		19,569	
Educational Assistants		15,643	

(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 (Cont.)

Community Services (Cont.)

Other Salaries and Wages	\$	924,318	
Social Security		59,297	
Pensions		59,751	
Life Insurance		198	
Medical Insurance		121,285	
Dental Insurance		446	
Unemployment Compensation		500	
Employer Medicare		14,012	
Travel		10,111	
Food Supplies		442	
Instructional Supplies and Materials		96,201	
Other Supplies and Materials		51,380	
In Service/Staff Development		6,624	
Other Charges		26,669	
Total Community Services			\$ 1,448,396

Early Childhood Education

Supervisor/Director	\$	18,432	
Teachers		699,613	
Clerical Personnel		30,035	
Educational Assistants		81,190	
Certified Substitute Teachers		358	
Non-certified Substitute Teachers		2,480	
Social Security		49,593	
Pensions		82,716	
Life Insurance		304	
Medical Insurance		159,009	
Dental Insurance		1,093	
Unemployment Compensation		900	
Employer Medicare		11,600	
Contracts with Other Public Agencies		182,142	
Instructional Supplies and Materials		40,084	
Other Supplies and Materials		13,045	
In Service/Staff Development		999	
Regular Instruction Equipment		1,715	
Total Early Childhood Education			1,375,308

Capital Outlay

Regular Capital Outlay

Architects	\$	3,956	
Building Improvements		2,112,197	
Total Regular Capital Outlay			2,116,153

Total General Purpose School Fund \$ 53,005,085

(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

Instruction

Regular Instruction Program

Teachers	\$	846,174	
Educational Assistants		118,642	
Certified Substitute Teachers		1,045	
Non-certified Substitute Teachers		1,600	
Social Security		52,540	
Pensions		90,095	
Life Insurance		254	
Medical Insurance		168,330	
Dental Insurance		750	
Unemployment Compensation		600	
Employer Medicare		13,125	
Other Fringe Benefits		329	
Instructional Supplies and Materials		128,937	
Software		133,092	
Other Supplies and Materials		4,207	
Regular Instruction Equipment		373,159	
Total Regular Instruction Program			\$ 1,932,879

Alternative Instruction Program

Teachers	\$	21,055	
Social Security		1,306	
Pensions		2,239	
Life Insurance		7	
Medical Insurance		3,751	
Dental Insurance		60	
Unemployment Compensation		10	
Employer Medicare		306	
Total Alternative Instruction Program			28,734

Special Education Program

Teachers	\$	255,654	
Educational Assistants		369,328	
Speech Pathologist		98,054	
Certified Substitute Teachers		1,568	
Non-certified Substitute Teachers		5,595	
Social Security		41,543	
Pensions		57,912	
Life Insurance		433	
Medical Insurance		215,519	
Dental Insurance		1,330	
Unemployment Compensation		809	
Employer Medicare		10,001	
Contracts with Private Agencies		13,963	
Maintenance and Repair Services - Equipment		13,465	
Instructional Supplies and Materials		145,001	
Other Supplies and Materials		13,179	
Special Education Equipment		56,955	
Total Special Education Program			1,300,309

(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.)

Career and Technical Education Program

Other Supplies and Materials	\$	2,775	
Vocational Instruction Equipment		9,650	
Total Career and Technical Education Program			\$ 12,425

Support Services

Other Student Support

Guidance Personnel	\$	48,152	
Other Salaries and Wages		48,945	
Social Security		6,469	
Pensions		10,725	
Life Insurance		24	
Medical Insurance		11,820	
Dental Insurance		150	
Employer Medicare		1,513	
Communication		10,908	
Other Contracted Services		105,804	
Other Supplies and Materials		1,481	
In Service/Staff Development		17,306	
Other Charges		1,636	
Total Other Student Support			264,933

Regular Instruction Program

Supervisor/Director	\$	57,697	
Secretary(ies)		26,260	
Other Salaries and Wages		121,103	
Social Security		11,853	
Pensions		20,637	
Life Insurance		47	
Medical Insurance		38,771	
Dental Insurance		340	
Unemployment Compensation		170	
Employer Medicare		2,785	
Travel		1,368	
Other Supplies and Materials		8,787	
In Service/Staff Development		76,337	
Other Charges		2,270	
Other Equipment		1,317	
Total Regular Instruction Program			369,742

Alternative Instruction Program

Guidance Personnel	\$	7,345	
Social Security		456	
Pensions		781	
Life Insurance		3	
Medical Insurance		1,293	
Dental Insurance		25	

(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.)

Alternative Instruction Program (Cont.)

Unemployment Compensation	\$	5	
Employer Medicare		107	
Total Alternative Instruction Program			\$ 10,015

Special Education Program

Secretary(ies)	\$	27,147	
Other Salaries and Wages		199,946	
Social Security		13,482	
Pensions		19,880	
Life Insurance		74	
Medical Insurance		48,370	
Dental Insurance		620	
Unemployment Compensation		163	
Employer Medicare		3,153	
Communication		961	
Contracts with Private Agencies		65,947	
Postal Charges		17	
Travel		4,636	
Other Supplies and Materials		31,255	
In Service/Staff Development		34,085	
Other Charges		1,041	
Total Special Education Program			450,777

Career and Technical Education Program

In Service/Staff Development	\$	2,051	
Total Career and Technical Education Program			2,051

Total School Federal Projects Fund \$ 4,371,865

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Clerical Personnel	\$	36,982	
Social Security		2,156	
Pensions		2,588	
Life Insurance		14	
Medical Insurance		7,697	
Employer Medicare		505	
Communication		16,463	
Maintenance and Repair Services - Equipment		13,693	
Postal Charges		1,866	
Printing, Stationery, and Forms		2,000	
Other Contracted Services		2,898,851	
Office Supplies		1,570	
USDA - Commodities		254,376	
Other Supplies and Materials		9,425	

(Continued)

Exhibit J-8

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

<u>Central Cafeteria Fund (Cont.)</u>			
<u>Operation of Non-Instructional Services (Cont.)</u>			
<u>Food Service (Cont.)</u>			
Other Charges	\$	10,973	
Food Service Equipment		<u>99,355</u>	
Total Food Service			<u>\$ 3,358,514</u>
Total Central Cafeteria Fund			\$ 3,358,514
<u>Education Capital Projects Fund</u>			
<u>Support Services</u>			
<u>Board of Education</u>			
Trustee's Commission	\$	<u>16,647</u>	
Total Board of Education			\$ 16,647
<u>Capital Projects</u>			
<u>Education Capital Projects</u>			
Transportation Equipment	\$	<u>1,052,382</u>	
Total Education Capital Projects			<u>1,052,382</u>
Total Education Capital Projects Fund			<u>1,069,029</u>
Total Governmental Funds - Greene County School Department			<u>\$ 61,804,493</u>



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, 2020

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 3,316,746	\$ 3,316,746
Trustee's Collections - Prior Years	0	108,117	108,117
Trustee's Collections - Bankruptcy	0	153	153
Circuit/Clerk and Master Collections - Prior Years	0	39,279	39,279
Interest and Penalty	0	37,306	37,306
Pickup Taxes	0	5,652	5,652
Payments in-Lieu-of Taxes - Local Utilities	0	154,737	154,737
Payments in-Lieu-of Taxes - Other	0	14,813	14,813
Local Option Sales Tax	8,863,122	3,479,492	12,342,614
Bank Excise Tax	0	14,767	14,767
Other Statutory Local Taxes	0	140	140
Marriage Licenses	0	970	970
Total Cash Receipts	<u>\$ 8,863,122</u>	<u>\$ 7,172,172</u>	<u>\$ 16,035,294</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 8,774,491	\$ 7,056,836	\$ 15,831,327
Trustee's Commission	88,631	106,508	195,139
Total Cash Disbursements	<u>\$ 8,863,122</u>	<u>\$ 7,163,344</u>	<u>\$ 16,026,466</u>
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ 8,828	\$ 8,828
Cash Balance, July 1, 2019	0	0	0
Cash Balance, June 30, 2020	<u>\$ 0</u>	<u>\$ 8,828</u>	<u>\$ 8,828</u>

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**SINGLE AUDIT SECTION**

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

**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***

Independent Auditor's Report

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, 2020, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated December 10, 2020.

**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) as a basis for designing 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 certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2020-002(B,C,D) and 2020-003.

### **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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2020-001 and 2020-002(A).

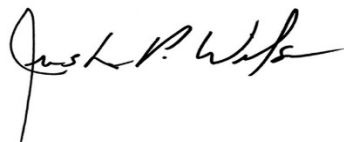
### **Greene County's Responses to the Findings**

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 10, 2020

JPW/tg



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

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

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 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, 2020. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2020.

### **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.

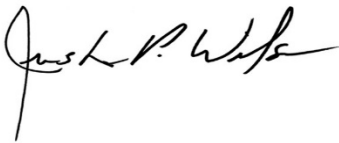
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the

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, 2020, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated December 10, 2020, 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 10, 2020

JPW/tg

Greene County, Tennessee, and the Greene County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11)  
For the Year-Ended June 30, 2020

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Direct Program:				
Forest Service Schools and Roads Cluster: (4)				
Schools and Roads - Grants to States	10.665	N/A	\$ 0	\$ 43,023
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	0	486,247 (5)
COVID 19 - School Breakfast Program	10.553	N/A	0	159,454 (5)
National School Lunch Program	10.555	N/A	0	1,521,433 (5)
COVID 19 - National School Lunch Program	10.555	N/A	0	257,299 (5)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	254,376 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-20-63207-00	0	80,360 (7)
Total U.S. Department of Agriculture				<u>\$ 2,802,192</u>
U.S. Department of Military:				
Passed-through State Department of General Services:				
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	0	\$ 451,554 (6)
Total U.S. Department of Military				<u>\$ 451,554</u>
U.S. Department of Housing and Urban Development:				
Passed-through State Housing Development Agency:				
Home Investment Partnerships Program	14.239	HM151607	0	\$ 223,453
Total U.S. Department of Housing and Urban Development				<u>\$ 223,453</u>
U.S. Department of Interior:				
Direct Program:				
Payments in-Lieu-of Taxes	15.226	N/A	0	\$ 75,209
Total U.S. Department of Interior				<u>\$ 75,209</u>
U.S. Department of Justice:				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 202
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	0	10,560
Passed-through State Department of Finance and Administration:				
Coronavirus Emergency Supplemental Funding Program	16.034	N/A	0	1,460
Total U.S. Department of Justice				<u>\$ 12,222</u>
U.S. Department of Labor:				
Passed-through State Department of Labor and Workforce Development:				
Unemployment Insurance - COVID	17.225	N/A	0	\$ 13,013
Total U.S. Department of Labor				<u>\$ 13,013</u>
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(8)	0	\$ 16,717
Alcohol Open Container Requirements	20.607	Z-19-THS113	0	11,316
Total U.S. Department of Transportation				<u>\$ 28,033</u>
U.S. Environmental Protection Agency:				
Passed-through East Tennessee Clean Fuels Coalition:				
State Clean Diesel Grant Program	66.040	(3)	0	\$ 259,833
Total U.S. Environmental Protection Agency				<u>\$ 259,833</u>
U.S. Department of Education:				
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	0	\$ 79,916
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	12,779	2,117,561 (9)

(Continued)



Greene County, Tennessee, and the Greene County School Department  
 Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11) ( Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number		Expenditures
U.S. Department of Education (Cont.):				
Passed-through State Department of Education (Cont.):				
Special Education Cluster: (4)				
Special Education - Grants to States	84.027	N/A	\$ 0	\$ 1,712,435
Special Education - Preschool Grants	84.173	N/A	0	87,400
Career and Technical Education - Basic Grants to States	84.048	N/A	0	139,246
Rural Education	84.358	N/A	0	143,104
Improving Teacher Quality State Grants	84.367	N/A	0	185,972
Passed-through Greeneville City School Department:				
English Language Acquisition State Grants	84.365	N/A	0	3,369
Passed-through Save the Children:				
Twenty-First Century Community Learning Centers	84.287	(3)	0	<u>324,157</u>
Total U.S. Department of Education				<u>\$ 4,793,160</u>
U.S. Department of Election Assistance Commission:				
Passed-through Tennessee Secretary of State:				
2020 HAVA Election Security Grant	90.404	(3)	0	\$ 397,177 (5)
COVID 19 - 2020 Supplemental Election Security Grants	90.404	(3)	0	<u>7,491 (5)</u>
Total U.S. Department of Election Assistance Commission				<u>\$ 404,668</u>
U.S. Department of Health and Human Services:				
Direct Program:				
COVID 19 - Provider Relief Fund	93.498	N/A	0	\$ 122,227
Passed-through State Department of Health:				
Family Planning Services	93.217	GG-20-63207-00	0	11,441 (7)
National State Based Tobacco Control Programs	93.305	GG-20-63207-00	0	6,553 (7)
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-20-63207-00	0	34,835 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-20-63207-00	0	19,166 (7)
Passed-through Save the Children:				
477 Cluster: (4)				
Temporary Assistance for Needy Families	93.558	(3)	0	<u>73,541</u>
Total U.S. Department of Health and Human Services				<u>\$ 267,763</u>
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Disaster Grants - Public Assistance	97.036	(3)	0	\$ 3,775
Emergency Management Performance Grants	97.042	(3)	0	<u>47,000</u>
Total U.S. Department of Homeland Security				<u>\$ 50,775</u>
Total Expenditures of Federal Grants				<u>\$ 9,381,875</u>
<u>State Grants</u>				
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)		\$ 9,000
Rural Local Health Services - State Department of Health	N/A	(12)		380,393 (7)
State Aid Program - State Department of Transportation	N/A	(3)		991,065
Litter Program - State Department of Transportation	N/A	Z-20-LIT030		78,972
Election Grant - Tennessee Secretary of State	N/A	(3)		19,851
Drivers Education - State Department of Education	N/A	(3)		36,365
Coordinated School Health - State Department of Education	N/A	(3)		99,735
Family Resource Center - State Department of Education	N/A	(3)		29,612
Safe Schools Act Grant - State Department of Education	N/A	(3)		55,844
School Safety - State Department of Education	N/A	(3)		15,790
School Resource Officer - State Department of Education	N/A	(3)		210,000
Lottery for Education: After School Programs - State Department of Education	N/A	(3)		68,953
Early Childhood Education Project - State Department of Education	N/A	(3)		1,400,401
COVID 19 - PPE - State Department of Education	N/A	(3)		<u>5,003</u>
Total State Grants				<u>\$ 3,400,984</u>

(Continued)

Greene County, Tennessee, and the Greene County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (11) ( 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 minimis cost rate permitted in the Uniform Guidance.
- (3) - Information not available.
- (4) - Forest Service Schools and Roads Cluster total \$43,023; Child Nutrition Cluster total \$2,678,809; Highway Safety Cluster total \$16,717; Special Education Cluster total \$1,799,835; Medicaid Cluster total \$34,835; 477 Cluster total \$73,541.
- (5) - CFDA Totals: CFDA No. 10.553, \$645,701; CFDA No. 10.555, \$2,033,108; CFDA No. 90.404, \$ 404,668.
- (6) - During the year ended June 30, 2020, Greene County received excess military equipment from the U.S. Department of Military valued at \$451,554.
- (7) - Programs with pass-through entity identifying number GG-20-63207-06 are part of a multi-service contract.
- (8) - Z-19-THS112 \$12,687, Z-20-THS096 \$4,030.

(9) SUBRECIPIENTS

Program Title	Federal CFDA Number	Amount Provided to Subrecipient	Subrecipient
Title I Grants to Local Educational Agencies	84.010	\$12,779	Freewill Baptist Family Ministries

(10) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

Program Title	Federal CFDA Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$112,966
Rural Education	84.358	\$6,978
Improving Teacher Quality State Grants	84.367	8,972
Total amounts consolidated for administration purposes		<u>\$128,916</u>

- (11) - During the year ended June 30, 2020, Greene County received PPE from the Tennessee Department of Military valued at \$15,011. These donations were unaudited.

Additional Note for State Grants

- (12) - GG-19-59465-00 \$61,958, GG-20-63207-00 \$318,435.

Greene County, Tennessee  
Summary Schedule of Prior-year Findings  
For the Year Ended June 30, 2020

*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, 2020.

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

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
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**OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT, AND  
DIRECTOR OF ACCOUNTS AND BUDGETS**

2019	228	2019-001	The Offices had Deficiencies in Budget Operations	N/A	Corrected
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***Prior-year Federal Award 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, 2020**

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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?   | <b>NO</b>  |
| * Significant deficiency identified?                                      | <b>YES</b> |
| 3. Noncompliance material to the financial statements noted?              | <b>NO</b>  |

**Federal Awards:**

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

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plans, whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

### **OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT, AND DIRECTOR OF ACCOUNTS AND BUDGETS**

#### **FINDING 2020-001                      **THE OFFICES HAD DEFICIENCIES IN BUDGET OPERATIONS** (Noncompliance Under *Government Auditing Standards*)**

Our examination revealed the following deficiencies in budget operations. These deficiencies exist due to a lack of management oversight and management's failure to hold spending to the limits authorized by the county commission, which resulted in unauthorized expenditures.

- A. Four budget amendments totaling \$1,040,875 were posted to the Highway/Public Works Fund, which were approved by the budget and finance committee; however, these amendments were not presented for approval to the county commission. Therefore, these budget amendments have not been recognized in the financial statements of this report.
- B. The road superintendent applied for and was approved for a grant from the USDA Emergency Watershed Protection Program. A notice of Grant Agreement and Award was signed by the road superintendent on January 16, 2020, documenting a total approved project budget of \$187,000, requiring a local match of \$46,750 (including non-cash construction services). A reimbursement request totaling \$72,227 was prepared and submitted by the road superintendent during the year; however, from a review of client records, county commission minutes, and inquiry, the county failed to approve, record, or appropriate funds for this grant. It should be noted that the county mayor, director of accounts and budgets, and county commission had no knowledge of this grant and were not notified until after receipt of the funds on August 19, 2020.
- C. Expenditures exceeded appropriations approved by the county commission in the Capital Outlay major appropriation category (the legal level of control) in the Highway/Public Works Fund by \$61,644. Since the above-noted budget amendments have not been recognized in the financial statements of this report and the grant was not approved and the funds were not appropriated by the county commission, we could not determine if the over-expenditures were

caused by the budget amendments not being recognized or the grant expenditures not being appropriated.

Section 5-9-401, *Tennessee Code Annotated*, states that “All funds from whatever source derived including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs for the various departments, commissions, institutions, boards, offices, and agencies of county governments shall be appropriated to such use by the county legislative bodies.”

#### RECOMMENDATION

Budget amendments should be accurately posted to the accounting records only after approval by the county commission. Grants and their related budgets should be approved by the county commission before expenditures are made. Expenditures should be held within appropriations approved by the county commission.

#### MANAGEMENT’S RESPONSE – COUNTY MAYOR, ROAD SUPERINTENDENT, AND DIRECTOR OF ACCOUNTS AND BUDGETS

No formal management’s response was submitted. However, explanation to the finding is included in the Corrective Action Plan.

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#### OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT, DIRECTOR OF ACCOUNTS AND BUDGETS, AND PURCHASING AGENT

##### FINDING 2020-002

##### **THE OFFICES HAD PURCHASING DEFICIENCIES**

(A. – Noncompliance Under *Government Auditing Standards*; B. through D. – Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Purchasing procedures for Greene County are governed by provisions of the County Purchasing Law of 1957, Sections 5-14-101 through 5-14-116, *Tennessee Code Annotated (TCA)*. This statute establishes the Office of Purchasing Agent and 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, *TCA*. These statutes provide for purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 51 disbursements totaling \$658,738 from a population of 5,670 vendor checks totaling \$17,374,715. Our examination revealed the following deficiencies, which are the result of a lack of management oversight.

- A. Two used tractors totaling \$25,000 were purchased for the highway department in June 2019, and a re-conditioned hammer was purchased in July 2019 for \$32,300. Since the equipment was used, Section 12-3-1202(b), *TCA*, provides that any county may purchase used or secondhand articles consisting

of goods, equipment, materials, supplies, or commodities from any private individual or entity without public advertisement and competitive bids as long as the purchasing government documents the general range of value of the purchased item through a listing in a nationally recognized publication or through an appraisal by a licensed appraiser, and the price is not more than five percent higher than the highest value of the documented range. However, documentation of the general range of value with a nationally recognized publication or through an appraisal by a licensed appraiser was not obtained prior to the purchases. As a result, the best and lowest prices may not have been obtained for the purchase of the equipment.

- B. We noted four instances where purchase orders were issued after the purchase was made, and six instances where purchase orders were not issued at all. Purchase orders are necessary to control who has purchasing authority and to document purchasing commitments. Issuing the purchase order after the purchase defeats the purpose of the purchase order and makes it an approval of payment rather than an approval of the purchase. The failure to properly issue purchase orders increases the risks of unauthorized purchases.
- C. We noted two instances where invoices were paid without documentation that goods had been received and/or services had been rendered. We also noted four instances where payments were made without supporting invoices or receipts. These practices weaken controls over the purchasing process and increases the risk of paying for something that was never received.
- D. We noted a penalty totaling \$225 was assessed and paid resulting from the late payment of an invoice dated May 26, 2020, which was not paid until August 2020. Additionally, we noted a different invoice dated in May and paid in August, for which the county's credit account had been cut-off due to nonpayment; however, in this instance, no evidence of a late charge was noted. It should be noted in both instances, the invoices were stamped as received in the accounting department in August from highway department employees.

### RECOMMENDATION

All purchases should be made in compliance with applicable state statutes. To strengthen internal controls over purchasing procedures and to document purchasing commitments, the office should issue purchase orders for all applicable purchases before purchases are made. Documentation that goods have been received and/or services have been rendered should be maintained, and invoices or receipts should be maintained on file. Invoices should be processed in a timely fashion to avoid late charges.

### MANAGEMENT'S RESPONSE – ROAD SUPERINTENDENT

We at the Greene County Highway Department will take a good look at how we do things. We will work hard at obtaining purchase orders at the proper time and we will ensure protocols are followed. Many of these problems have been corrected prior to the exit meeting.

## OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2020-003

### **CENTRAL CAFETERIA FUND BANK STATEMENTS WERE NOT RECONCILED PROPERLY**

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

The school department maintains a bank account for the Central Cafeteria Fund for collections of meal charges relating to the school nutrition program. Our examination revealed that the individual school cafeteria daily collections and associated deposits were not reconciled with amounts listed on the school department's bank statements. As a result, the school department overlooked a deposit totaling \$485 for collections received on September 4, 2019. The missing deposit was discovered after June 30, 2020, by the independent auditor contracted to perform procedures on school cafeterias. We have not reflected the missing deposit as a cash shortage in this report since it was subsequently deposited. Sound business practices dictate that when performing bank reconciliations, records for each deposit should be traced to a corresponding amount listed on the bank statement to ensure errors are identified and corrected promptly. This deficiency can be attributed to lack of management oversight.

### RECOMMENDATION

The office should reconcile records of each deposit with amounts listed on the bank statements, and any errors discovered should be corrected promptly.

### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

No formal management's response was submitted. However, explanation to the finding is included in the 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, 2020.

**Greene County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2020**

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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**OFFICE OF ROAD SUPERINTENDENT**

2020-001	The Office had Deficiencies in Budget Operations	235
2020-002 (B)	The Office had Purchasing Deficiencies	236
2020-002 (C)	The Office had Purchasing Deficiencies	237

**AUDITOR'S COMMENT ON ROAD SUPERINTENDENT'S CORRECTIVE ACTION PLAN**

2020-002	The Office had Purchasing Deficiencies	241
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**OFFICE OF DIRECTOR OF ACCOUNTS AND BUDGETS**

2020-001	The Office had Deficiencies in Budget Operations	238
2020-002	The Office had Purchasing Deficiencies	239

**OFFICE OF DIRECTOR OF SCHOOLS**

2020-003	Central Cafeteria Fund Bank Statements were not Properly Reconciled	240
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# GREENE COUNTY HIGHWAY DEPARTMENT

795 Hal Henard Road P. O. Box 548

Greeneville, TN 37745

(423) 798-1747 Office (423) 798-1746 Fax

**KEVIN SWATSELL, ROAD SUPERINTENDENT**

## Corrective Action Plan

**FINDING: THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**

**Response and Corrective Action Plan Prepared by:**  
Kevin Swatsell Greene County Road Superintendent

**Person Responsible for Implementing the Corrective Action:**  
Kevin Swatsell Greene County Road Superintendent

**Anticipated Completion Date of Corrective Action:**  
Date Already corrected

**Repeat Finding:**  
No

**Planned Corrective Action:**  
The Greene County Highway Department has corrected this problem and taken the next Watershed Program before Greene County Commission for approval.

Respectfully,

Kevin Swatsell



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**KEVIN SWATSELL, ROAD SUPERINTENDENT**

## Corrective Action Plan

**FINDING: THE OFFICE HAD PURCHASING DEFICIENCIES**

**Response and Corrective Action Plan Prepared by:**

Kevin Swatsell Greene County Road Superintendent

**Person Responsible for Implementing the Corrective Action:**

Kevin Swatsell Greene County Road Superintendent

**Anticipated Completion Date of Corrective Action:**

Date Already adjusted for this year

**Repeat Finding:**

No

**Planned Corrective Action:**

A new line item created for this year to accommodate any future projects at Greene County Highway Department

Respectfully,

Kevin Swatsell



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**KEVIN SWATSELL, ROAD SUPERINTENDENT**

## Corrective Action Plan

**FINDING: THE OFFICE HAD PURCHASING DEFICIENCIES**

**Response and Corrective Action Plan Prepared by:**  
Kevin Swatsell Greene County Road Superintendent

**Person Responsible for Implementing the Corrective Action:**  
Kevin Swatsell Greene County Road Superintendent

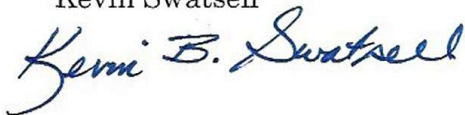
**Anticipated Completion Date of Corrective Action:**  
Date Immediately

**Repeat Finding:**  
No

**Planned Corrective Action:**  
Future P.O.'s will be obtained in appropriate manners.

Respectfully,

Kevin Swatsell





**GREENE COUNTY, TENNESSEE  
OFFICE OF ACCOUNTS AND BUDGETS  
DANNY G. LOWERY, II – DIRECTOR**

Email: [danny.lowery@greencountytn.gov](mailto:danny.lowery@greencountytn.gov)  
204 N. Cutler Street, Suite 202  
Greeneville, TN 37745  
Phone: 423-798-1703  
Fax: 423-798-1767

**Corrective Action Plan**

**FINDING: THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**

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

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

**Anticipated Completion Date of Corrective Action:**  
June 30, 2021

**Repeat Finding:**  
Yes or  No

**Reason Corrective Action was Not Taken in the Prior Year:**  
Enter Reason (If this was not a prior-year finding, omit this part.)

**Planned Corrective Action:**

The staff operated under the incorrect understanding that once appropriations were made, they could be expended even if they crossed fiscal years. Additional training and education will be disseminated among those involved and Greene County will follow the recommendation of Local Government Audit and bring any appropriation in a new fiscal year back to County Commission for approval.

Greene County will educate and train each department on the requirements of Section 5-9-401 TCA and the importance of getting County Commission approval prior to applying or appropriating any funds outside the original budget.



**GREENE COUNTY, TENNESSEE  
OFFICE OF ACCOUNTS AND BUDGETS  
DANNY G. LOWERY, II – DIRECTOR**

Email: [danny.lowery@greencountytn.gov](mailto:danny.lowery@greencountytn.gov)  
204 N. Cutler Street, Suite 202  
Greeneville, TN 37745  
Phone: 423-798-1703  
Fax: 423-798-1767

**FINDING: THE OFFICE HAD PURCHASING DEFICIENCIES**

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

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

**Anticipated Completion Date of Corrective Action:**  
June 30, 2021

**Repeat Finding:**  
Yes or  No

**Reason Corrective Action was Not Taken in the Prior Year:**  
Enter Reason (If this was not a prior year finding, omit this part)

**Planned Corrective Action:**

Greene County acknowledges this finding and will educate and train each department of the County's Purchasing policy and the importance of the strict adherence to it. Going forward, each department will be made aware that transactions that occur, save for the approved exceptions, must have a purchase order and appropriate documentation prior to purchasing the material/service or the invoice is subject to be rejected for payment by the county.

A new procedure has been implemented with the department that had been experiencing the most issues with late, non-timely payment of invoices to ensure documentation of the timeline of the receipt and payment of the invoice.

Signature:



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

Corrective Action Plan

**FINDING:** CENTRAL CAFETERIA FUND BANK STATEMENTS WERE  
NOT PROPERLY RECONCILED

**Response and Corrective Action Plan Prepared by:**  
Diane Coles, Budget Director

**Person Responsible for Implementing the Corrective Action:**  
Diane Coles, Budget Director

**Anticipated Completion Date of Corrective Action:**  
Will be implemented immediately.

**Repeat Finding:**  
No

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

**Planned Corrective Action:**  
Standard Format and instructions has been developed to ensure all items are reconciled at least monthly. Discrepancies will be followed up on immediately. If necessary, corrective action for discrepancies will be taken and documented. All reconciliations will be reviewed and approved by the Budget Director. Additional training and support will be provided for accounting personnel to ensure understanding of importance of timely and accurate reconciliations. The changes are effective immediately.

Signature: \_\_\_\_\_

*David McLain*



AUDITOR'S COMMENTS ON ROAD SUPERINTENDENT'S CORRECTIVE ACTION PLAN

FINDING 2020-002

**THE OFFICE HAD PURCHASING DEFICIENCIES**

The road superintendent submitted two corrective action plans for the finding caption noted above. The first corrective action plan on page 236 of this report, states "A new line item created for this year to accommodate any future projects at Greene County Highway Department", does not address and will not correct the deficiencies noted in the finding. The second corrective action plan on page 237 of this report, states that "Future P.O.'s will be obtained in appropriate manners." This addresses one of the deficiencies and, if implemented, should correct that deficiency.

## **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.