



ANNUAL FINANCIAL REPORT

Greene County, Tennessee

For the Year Ended June 30, 2021

Jason E. Mumpower
Comptroller of the Treasury



**DIVISION OF
LOCAL GOVERNMENT AUDIT**

ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2021

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

MARK TREECE, CPA, CGFM
Audit Manager

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

GREENE COUNTY, TENNESSEE

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Summary of Audit Findings

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2021

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2021.

Results

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

Our audit resulted in five 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:

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ Central Cafeteria Fund bank statements were not properly reconciled, and funds were not remitted to the county trustee timely.
- ◆ The county had deficiencies in the maintenance of capital asset records.

OFFICE OF ROAD SUPERINTENDENT

- ◆ An investigation of the highway department disclosed department equipment was used on the private property of an employee.
-



OFFICE OF REGISTER OF DEEDS

- ◆ Office personnel collected personal funds for the Register of Deeds.
-

OFFICE OF SHERIFF

- ◆ An investigation of the sheriff's department disclosed the former information technology administrator misappropriated \$49,826.



INTRODUCTORY SECTION

Greene County Officials

June 30, 2021

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	April Harmon Lane
Jeff Bible	Teddy Lawing
Lloyd Bowers	Lyle Parton
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	Mark Rothe
Nathan Brown	Brian Wilhoit
Tom Cobble	

Audit Committee

J. Thomas Love, Chairman
Tonya Easley
Mickey Ellis

FINANCIAL SECTION



JASON E. MUMPOWER
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, 2021, 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 did not audit the financial statements of the Internal School Fund of the Greene County School Department (a discretely presented component unit), which represent 1.74 percent, 2.68 percent, and 2.45 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those amounts were audited by other auditors whose report has been furnished to us. Our opinion, insofar as it relates to amounts attributable to the Greene County School Department's Internal School Fund, is based solely on the report of the other auditors. 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, based on our audit and the report of other auditors, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Other General Government, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. GASB 84 defines what is meant by fiduciary activities. It establishes the four types of fiduciary funds for reporting purposes. In addition, GASB 84 changes the title of "Agency" Funds to "Custodial" Funds and requires that Custodial Funds, unlike Agency Funds, should present fund net position. Our opinion is not modified with respect to this matter.

Emphasis of Matter

We draw attention to Note I.D.10., to the financial statements, which describes a restatement to the beginning Custodial Funds net position totaling \$3,438,679 on the Statement of Changes in Net Position – Fiduciary Funds and a restatement to the discretely presented Greene County School Department's beginning net position totaling \$1,171,412 on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

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 and the General Capital Projects Fund, 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 and the General Capital Projects Fund, 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 by us and by other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Capital Projects Fund, 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 February 10, 2022, 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,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 10, 2022

JEM/tg

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Position
June 30, 2021

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 85,801	\$ 5,421,647
Equity in Pooled Cash and Investments	41,799,486	18,188,219
Inventories	15,749	0
Accounts Receivable	2,785,046	356,303
Allowance for Uncollectibles	(347,400)	0
Due from Other Governments	1,929,178	2,660,945
Due from Joint Ventures	82,645	0
Property Taxes Receivable	19,351,508	8,929,611
Allowance for Uncollectible Property Taxes	(381,497)	(176,047)
Prepaid Items	22,743	0
Cash Shortage	6,126	0
Net Pension Asset - Agent Plan	380,205	138,350
Net Pension Asset - Teacher Retirement Plan	0	213,087
Net Pension Asset - Teacher Legacy Pension Plan	0	5,214,947
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	360,225
Capital Assets:		
Assets Not Depreciated:		
Land	809,530	1,009,073
Construction in Progress	1,133,090	4,589,640
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	8,945,148	24,776,374
Infrastructure	16,453,528	0
Other Capital Assets	6,709,452	4,535,473
Total Assets	<u>\$ 99,780,338</u>	<u>\$ 76,217,847</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 82,441	\$ 0
Pension Changes in Experience	1,288,853	675,159
Pension Changes in Assumptions	233,489	565,398
Pension Changes in Investment Earnings	429,076	1,338,198
Pension Changes in Proportion	0	113,320
Pension Contributions After Measurement Date	1,206,800	3,074,904
OPEB Changes in Experience	82,400	0
OPEB Changes in Assumptions	142,800	1,239,329
OPEB Changes in Proportion	0	92,305
OPEB Contributions After Measurement Date	86,000	768,666
Total Deferred Outflows of Resources	<u>\$ 3,551,859</u>	<u>\$ 7,867,279</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 166,952	\$ 254,677
Accrued Payroll	338,529	0
Payroll Deductions Payable	473,953	1,003,842
Contracts Payable	340,807	0
Claims and Judgments Payable	1,247,814	0

(Continued)

Exhibit A

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

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 69,098	\$ 0
Due to State of Tennessee	1,192	0
Due to Other Governments	6,415,161	1,213,045
Other Current Liabilities	5,959	3,887,849
Noncurrent Liabilities:		
Due Within One Year - Debt	3,300,724	0
Due Within One Year - Other	1,166,544	329,097
Due in More Than One Year - Debt	20,881,358	0
Due in More Than One Year - Other	1,932,116	12,167,459
Total Liabilities	<u>\$ 36,340,207</u>	<u>\$ 18,855,969</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 18,507,873	\$ 8,540,295
Deferred Credit on Refunding	33,696	0
Pension Changes in Experience	153,929	2,616,665
Pension Changes in Proportion	0	30,708
OPEB Changes in Experience	20,400	3,276,817
OPEB Changes in Assumptions	3,900	1,170,079
OPEB Changes in Proportion	0	709,539
Total Deferred Inflows of Resources	<u>\$ 18,719,798</u>	<u>\$ 16,344,103</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 27,010,928	\$ 34,910,560
Restricted for:		
General Government	18,123	0
Finance	102,768	0
Administration of Justice	126,052	0
Public Safety	565,743	0
Public Health and Welfare	51,920	0
Highways	521,483	0
Debt Service	1,425,961	0
Education	0	2,698,354
Capital Projects	905,439	6,285,322
Pensions	380,205	5,926,609
Unrestricted	<u>17,163,570</u>	<u>(935,791)</u>
Total Net Position	<u>\$ 48,272,192</u>	<u>\$ 48,885,054</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, 2021

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 Government	Component Unit
					Total Governmental Activities	Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 4,100,676	\$ 1,388,012	\$ 15,164	\$ 147,676	\$ (2,549,824)	\$ 0
Finance	2,032,824	2,038,672	0	0	5,848	0
Administration of Justice	2,210,634	1,600,465	43,176	0	(566,993)	0
Public Safety	13,885,015	1,872,661	633,496	481,012	(10,897,846)	0
Public Health and Welfare	9,077,422	5,865,860	895,942	1,360,110	(955,510)	0
Social, Cultural, and Recreational Services	500,048	0	0	0	(500,048)	0
Agriculture and Natural Resources	198,262	0	0	0	(198,262)	0
Highways	7,625,793	45,031	3,218,616	925,963	(3,436,183)	0
Education	10,227,448	0	0	0	(10,227,448)	0
Interest on Long-term Debt	463,623	0	153,801	0	(309,822)	0
Total Primary Government	\$ 50,321,745	\$ 12,810,701	\$ 4,960,195	\$ 2,914,761	\$ (29,636,088)	\$ 0
Component Unit:						
Greene County School Department	\$ 66,743,694	\$ 621,168	\$ 18,134,056	\$ 10,003,470	\$ 0	\$ (37,985,000)
Total Component Unit	\$ 66,743,694	\$ 621,168	\$ 18,134,056	\$ 10,003,470	\$ 0	\$ (37,985,000)

(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 Government Total	Component Unit
					Governmental Activities	Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 15,136,159	\$ 7,826,888
Property Taxes Levied for Debt Service					1,822,386	0
Local Option Sales Taxes					2,487,394	8,512,371
Mixed Drink Tax					1,965	1,965
Other Local Taxes					0	167
Wheel Tax					3,905,086	0
Litigation Taxes					554,571	0
Business Tax					747,139	0
Hotel/Motel Tax					468,818	0
Mineral Severance Tax					127,248	0
Wholesale Beer Tax					186,824	0
Grants and Contributions Not Restricted to Specific Programs					3,174,998	36,209,438
Unrestricted Investment Income					87,701	31,546
Miscellaneous					26,639	429,288
Gain on Investments					0	58,349
Gain on Disposal of Capital Assets					508,970	0
Total General Revenues					<u>\$ 29,235,898</u>	<u>\$ 53,070,012</u>
Change in Net Position					\$ (400,190)	\$ 15,085,012
Net Position, July 1, 2020					48,672,382	32,628,630
Restatement - See Note I.D.10					<u>0</u>	<u>1,171,412</u>
Net Position, June 30, 2021					<u><u>\$ 48,272,192</u></u>	<u><u>\$ 48,885,054</u></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, 2021

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 5,421	\$ 0	\$ 2,015	\$ 0	\$ 58,358	\$ 65,794
Equity in Pooled Cash and Investments	12,838,776	6,415,271	5,048,124	794,302	11,859,052	36,955,525
Inventories	15,749	0	0	0	0	15,749
Accounts Receivable	2,415,526	0	0	0	369,520	2,785,046
Allowance for Uncollectibles	(347,400)	0	0	0	0	(347,400)
Due from Other Governments	500,689	0	957,632	3,750	467,107	1,929,178
Due from Other Funds	77,511	0	0	0	3,000	80,511
Due from Joint Ventures	82,645	0	0	0	0	82,645
Property Taxes Receivable	13,408,997	0	0	805,636	5,136,875	19,351,508
Allowance for Uncollectible Property Taxes	(264,357)	0	0	(15,883)	(101,257)	(381,497)
Prepaid Items	3,779	0	0	0	18,964	22,743
Cash Shortage	6,126	0	0	0	0	6,126
Total Assets	<u>\$ 28,743,462</u>	<u>\$ 6,415,271</u>	<u>\$ 6,007,771</u>	<u>\$ 1,587,805</u>	<u>\$ 17,811,619</u>	<u>\$ 60,565,928</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 48,827	\$ 0	\$ 34,754	\$ 0	\$ 83,371	\$ 166,952
Accrued Payroll	268,550	0	45,921	0	24,058	338,529
Payroll Deductions Payable	421,208	0	38,983	0	13,762	473,953
Contracts Payable	0	0	340,807	0	0	340,807
Claims and Judgments Payable	0	0	0	0	1,017,071	1,017,071
Due to Other Funds	2,000	0	0	0	78,511	80,511
Due to State of Tennessee	707	0	166	0	319	1,192
Due to Other Governments	0	6,415,161	0	0	0	6,415,161
Other Current Liabilities	0	0	0	0	5,959	5,959
Total Liabilities	<u>\$ 741,292</u>	<u>\$ 6,415,161</u>	<u>\$ 460,631</u>	<u>\$ 0</u>	<u>\$ 1,223,051</u>	<u>\$ 8,840,135</u>

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 12,824,389	\$ 0	\$ 0	\$ 770,512	\$ 4,912,972	\$ 18,507,873
Deferred Delinquent Property Taxes	295,340	0	0	17,744	113,052	426,136
Other Deferred/Unavailable Revenue	1,604,002	0	288,624	0	244,277	2,136,903
Total Deferred Inflows of Resources	\$ 14,723,731	\$ 0	\$ 288,624	\$ 788,256	\$ 5,270,301	\$ 21,070,912
<u>FUND BALANCES</u>						
Nonspendable:						
Inventory	\$ 15,749	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,749
Prepaid Items	3,779	0	0	0	18,964	22,743
Restricted:						
Restricted for General Government	18,123	0	0	0	0	18,123
Restricted for Finance	102,768	0	0	0	0	102,768
Restricted for Administration of Justice	126,052	0	0	0	0	126,052
Restricted for Public Safety	244,559	0	0	0	321,184	565,743
Restricted for Highways/Public Works	0	0	360,072	0	0	360,072
Restricted for Debt Service	0	0	0	0	1,450,110	1,450,110
Restricted for Capital Projects	0	0	0	799,549	88,146	887,695
Committed:						
Committed for General Government	0	0	0	0	4,206,914	4,206,914
Committed for Public Safety	398,109	0	0	0	0	398,109
Committed for Public Health and Welfare	14,056	0	0	0	1,595,558	1,609,614
Committed for Social, Cultural, and Recreational Services	32,268	0	0	0	0	32,268
Committed for Highways/Public Works	0	0	4,898,444	0	0	4,898,444
Committed for Debt Service	0	0	0	0	3,637,391	3,637,391
Committed for Other Purposes	0	110	0	0	0	110

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Governmental Funds	
<u>FUND BALANCES (Cont.)</u>						
Assigned:						
Assigned for General Government	\$ 2,598,380	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,598,380
Assigned for Finance	12,968	0	0	0	0	12,968
Assigned for Administration of Justice	44,360	0	0	0	0	44,360
Assigned for Public Safety	482,194	0	0	0	0	482,194
Assigned for Public Health and Welfare	138,322	0	0	0	0	138,322
Assigned for Social, Cultural, and Recreational Services	4,480	0	0	0	0	4,480
Assigned for Agriculture and Natural Resources	98	0	0	0	0	98
Unassigned	9,042,174	0	0	0	0	9,042,174
Total Fund Balances	<u>\$ 13,278,439</u>	<u>\$ 110</u>	<u>\$ 5,258,516</u>	<u>\$ 799,549</u>	<u>\$ 11,318,267</u>	<u>\$ 30,654,881</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,743,462</u>	<u>\$ 6,415,271</u>	<u>\$ 6,007,771</u>	<u>\$ 1,587,805</u>	<u>\$ 17,811,619</u>	<u>\$ 60,565,928</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, 2021

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)		\$ 30,654,881
(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	1,133,090	
Add: buildings and improvements net of accumulated depreciation	8,945,148	
Add: infrastructure net of accumulated depreciation	16,453,528	
Add: other capital assets net of accumulated depreciation	<u>6,709,452</u>	34,050,748
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		2,563,039
(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.		4,633,225
(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	\$ (22,180,000)	
Less: other loans payable	(316,095)	
Add: deferred charge on refunding	82,441	
Less: deferred credit on refunding	(33,696)	
Less: compensated absences payable	(1,296,160)	
Less: other postemployment benefits liability	(1,802,500)	
Less: accrued interest on bonds and notes	(69,098)	
Less: unamortized premium on debt	<u>(1,685,987)</u>	(27,301,095)
(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	\$ 3,158,218	
Less: deferred inflows of resources related to pensions	(153,929)	
Add: deferred outflows of resources related to OPEB	311,200	
Less: deferred inflows of resources related to OPEB	<u>(24,300)</u>	3,291,189
(6) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		<u>380,205</u>
Net position of governmental activities (Exhibit A)		<u>\$ 48,272,192</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, 2021

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$ 14,232,770	\$ 0	\$ 3,180,315	\$ 713,224	\$ 7,432,288	\$ 25,558,597
Licenses and Permits	770,824	0	500	0	0	771,324
Fines, Forfeitures, and Penalties	595,406	0	0	0	96,582	691,988
Charges for Current Services	4,478,340	0	0	0	860,633	5,338,973
Other Local Revenues	1,336,356	110	115,485	46,936	712,623	2,211,510
Fees Received From County Officials	3,418,852	0	0	0	0	3,418,852
State of Tennessee	2,083,544	0	3,502,251	1,298,852	1,297,261	8,181,908
Federal Government	354,653	292,761	669,430	1,036,305	31,044	2,384,193
Other Governments and Citizens Groups	467,975	0	8,927	0	0	476,902
Total Revenues	\$ 27,738,720	\$ 292,871	\$ 7,476,908	\$ 3,095,317	\$ 10,430,431	\$ 49,034,247
<u>Expenditures</u>						
Current:						
General Government	\$ 1,865,980	\$ 0	\$ 0	\$ 0	\$ 1,547,955	\$ 3,413,935
Finance	1,995,405	0	0	0	366	1,995,771
Administration of Justice	2,202,096	0	0	0	11,400	2,213,496
Public Safety	13,247,865	0	0	0	68,673	13,316,538
Public Health and Welfare	5,910,458	292,761	0	0	3,373,710	9,576,929
Social, Cultural, and Recreational Services	357,850	0	0	0	0	357,850
Agriculture and Natural Resources	199,284	0	0	0	0	199,284
Other Operations	963,520	0	0	0	103,650	1,067,170
Highways	0	0	7,826,758	0	0	7,826,758
Capital Outlay	0	0	0	1,447,268	0	1,447,268
Debt Service:						
Principal on Debt	0	0	0	0	3,139,788	3,139,788
Interest on Debt	0	0	0	0	732,501	732,501

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>						
Debt Service (Cont.)						
Other Debt Service	\$ 0	\$ 0	\$ 0	\$ 116,164	\$ 142,155	\$ 258,319
Capital Projects	0	0	0	1,043,612	133,072	1,176,684
Capital Projects - Donated	0	0	0	10,003,470	0	10,003,470
Total Expenditures	<u>\$ 26,742,458</u>	<u>\$ 292,761</u>	<u>\$ 7,826,758</u>	<u>\$ 12,610,514</u>	<u>\$ 9,253,270</u>	<u>\$ 56,725,761</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 996,262</u>	<u>\$ 110</u>	<u>\$ (349,850)</u>	<u>\$ (9,515,197)</u>	<u>\$ 1,177,161</u>	<u>\$ (7,691,514)</u>
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 9,430,000	\$ 0	\$ 9,430,000
Refunding Debt Issued	0	0	0	0	5,945,000	5,945,000
Premiums on Debt Sold	0	0	0	689,635	796,544	1,486,179
Insurance Recovery	550	0	5,890	0	0	6,440
Transfers In	100,310	0	0	0	0	100,310
Transfers Out	0	0	0	0	(100,310)	(100,310)
Payments to Refunded Debt Escrow Agent	0	0	0	0	(6,660,757)	(6,660,757)
Total Other Financing Sources (Uses)	<u>\$ 100,860</u>	<u>\$ 0</u>	<u>\$ 5,890</u>	<u>\$ 10,119,635</u>	<u>\$ (19,523)</u>	<u>\$ 10,206,862</u>
Net Change in Fund Balances	\$ 1,097,122	\$ 110	\$ (343,960)	\$ 604,438	\$ 1,157,638	\$ 2,515,348
Fund Balance, July 1, 2020	<u>12,181,317</u>	<u>0</u>	<u>5,602,476</u>	<u>195,111</u>	<u>10,160,629</u>	<u>28,139,533</u>
Fund Balance, June 30, 2021	<u>\$ 13,278,439</u>	<u>\$ 110</u>	<u>\$ 5,258,516</u>	<u>\$ 799,549</u>	<u>\$ 11,318,267</u>	<u>\$ 30,654,881</u>

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

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2021

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)		\$ 2,515,348
(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	\$ 5,743,411	
Less: current-year depreciation expense	<u>(2,445,708)</u>	3,297,703
(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	\$ 210,574	
Less: net book value of assets disposed	<u>(128,333)</u>	82,241
(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, 2020	\$ (2,156,775)	
Add: deferred delinquent property taxes and other deferred June 30, 2021	<u>2,563,039</u>	406,264
(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: debt principal refunded	\$ 6,635,000	
Less: bond proceeds	(15,375,000)	
Less: change in unamortized premium on debt issuances	(1,123,887)	
Less: change in unamortized discount on debt	(15,353)	
Add: principal payments on bonds	3,015,000	
Add: principal payments on other loans	124,788	
Less: change in deferred charge on refunding debt	(47,122)	
Add: change in deferred credit on refunding debt	<u>19,954</u>	(6,766,620)
(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	\$ (25,136)	
Change in compensated absences payable	(171,479)	
Change in OPEB liability	(258,900)	
Change in net pension asset	(1,153,803)	
Change in deferred outflows related to pensions	352,630	
Change in deferred inflows related to pensions	996,977	
Change in deferred outflows related to OPEB	149,300	
Change in deferred inflows related to OPEB	<u>12,000</u>	(98,411)

(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>\$ 163,285</u>
Change in net position of governmental activities (Exhibit B)	<u><u>\$ (400,190)</u></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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 14,232,770	\$ 0	\$ 0	\$ 14,232,770	\$ 13,655,260	\$ 13,655,260	\$ 577,510
Licenses and Permits	770,824	0	0	770,824	541,000	541,000	229,824
Fines, Forfeitures, and Penalties	595,406	0	0	595,406	398,750	399,175	196,231
Charges for Current Services	4,478,340	0	0	4,478,340	4,698,500	4,698,786	(220,446)
Other Local Revenues	1,336,356	0	0	1,336,356	635,000	712,495	623,861
Fees Received From County Officials	3,418,852	0	0	3,418,852	2,945,000	2,945,000	473,852
State of Tennessee	2,083,544	0	0	2,083,544	2,613,549	2,666,379	(582,835)
Federal Government	354,653	0	0	354,653	123,000	375,166	(20,513)
Other Governments and Citizens Groups	467,975	0	0	467,975	200,000	200,050	267,925
Total Revenues	\$ 27,738,720	\$ 0	\$ 0	\$ 27,738,720	\$ 25,810,059	\$ 26,193,311	\$ 1,545,409
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 91,273	\$ (215)	\$ 800	\$ 91,858	\$ 98,680	\$ 98,680	\$ 6,822
County Mayor/Executive	200,331	(1,189)	395	199,537	214,975	215,985	16,448
Personnel Office	156,099	(6,339)	18,684	168,444	172,313	173,992	5,548
County Attorney	273,668	(194)	135	273,609	276,143	282,052	8,443
Election Commission	448,409	(29,811)	55,932	474,530	474,045	592,783	118,253
Register of Deeds	373,123	(6,601)	3,469	369,991	380,836	390,495	20,504
Codes Compliance	9,857	(53,357)	43,500	0	26,250	26,250	26,250
Geographical Information Systems	16,658	(3,550)	246	13,354	24,391	24,570	11,216
County Buildings	296,562	(24,317)	43,863	316,108	375,193	378,260	62,152
<u>Finance</u>							
Accounting and Budgeting	448,553	(411)	6,612	454,754	465,765	473,114	18,360
Purchasing	131,632	(288)	1,411	132,755	132,968	135,414	2,659
Property Assessor's Office	575,088	(8,144)	1,349	568,293	684,172	692,674	124,381
Reappraisal Program	792	(838)	248	202	11,105	11,105	10,903
County Trustee's Office	319,722	(866)	43	318,899	345,351	349,958	31,059
County Clerk's Office	519,618	(4,895)	3,305	518,028	531,734	567,631	49,603

(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 7/1/2020	Add: Encumbrances 6/30/2021	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	\$ 831,122	\$ (1,256)	\$ 4,963	\$ 834,829	\$ 879,512	\$ 923,824	\$ 88,995
General Sessions Court	342,573	(278)	304	342,599	358,545	359,563	16,964
Drug Court	63,115	(15)	1,003	64,103	68,843	71,973	7,870
Chancery Court	457,710	(2,375)	12,927	468,262	467,468	469,921	1,659
Juvenile Court	267,810	(652)	3,598	270,756	280,995	284,428	13,672
District Attorney General	2,518	0	0	2,518	5,100	5,100	2,582
Other Administration of Justice	8,783	0	0	8,783	8,915	9,079	296
Courtroom Security	228,465	(5,937)	21,567	244,095	281,843	286,844	42,749
<u>Public Safety</u>							
Sheriff's Department	5,010,772	(125,761)	104,002	4,989,013	5,339,826	5,563,599	574,586
Special Patrols	437,588	(384,026)	76,710	130,272	145,187	165,122	34,850
Administration of the Sexual Offender Registry	7,147	0	322	7,469	10,500	10,500	3,031
Jail	5,769,406	(166,183)	208,453	5,811,676	6,125,476	6,479,646	667,970
Juvenile Services	101,372	(56,539)	33,575	78,408	130,000	130,000	51,592
Civil Defense	167,721	(3,239)	1,397	165,879	175,653	178,546	12,667
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	6,371	(1,633)	6,297	11,035	13,500	13,500	2,465
Inspection and Regulation	330,681	(5,384)	7,569	332,866	347,527	353,298	20,432
County Coroner/Medical Examiner	168,409	(36,712)	15,211	146,908	217,146	217,146	70,238
Other Public Safety	1,118,398	(29,602)	28,658	1,117,454	1,136,315	1,172,516	55,062
<u>Public Health and Welfare</u>							
Local Health Center	455,260	(26,443)	26,063	454,880	613,326	619,619	164,739
Rabies and Animal Control	203,284	(7,663)	42,643	238,264	220,403	263,941	25,677
Ambulance/Emergency Medical Services	4,566,912	(880,540)	69,189	3,755,561	4,244,538	4,327,994	572,433
Alcohol and Drug Programs	11,462	0	0	11,462	12,500	12,500	1,038
Other Local Health Services	477,586	0	0	477,586	698,549	703,467	225,881
Appropriation to State	82,000	0	0	82,000	82,000	82,000	0
Waste Pickup	93,962	(490)	427	93,899	105,625	106,547	12,648

(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 7/1/2020	Add: Encumbrances 6/30/2021	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	\$ 19,992	\$ (9,195)	\$ 0	\$ 10,797	\$ 0	\$ 20,000	\$ 9,203
<u>Social, Cultural, and Recreational Services</u>							
Libraries	97,500	0	0	97,500	97,500	97,500	0
Parks and Fair Boards	260,350	(14,028)	4,480	250,802	106,880	266,225	15,423
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	109,173	(195)	98	109,076	163,714	163,714	54,638
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	88,611	0	0	88,611	136,664	138,719	50,108
<u>Other Operations</u>							
Tourism	103,891	0	0	103,891	100,000	100,000	(3,891)
Industrial Development	83,503	0	0	83,503	100,000	100,000	16,497
Veterans' Services	91,784	(145)	133	91,772	94,453	95,564	3,792
Other Charges	75,365	0	8,269	83,634	128,413	128,413	44,779
Contributions to Other Agencies	282,139	0	0	282,139	310,390	310,390	28,251
COVID-19 Grant #2	43,467	0	0	43,467	0	43,467	0
Miscellaneous	283,371	0	0	283,371	282,454	282,454	(917)
Total Expenditures	\$ 26,742,458	\$ (1,899,306)	\$ 857,850	\$ 25,701,002	\$ 27,835,181	\$ 29,101,582	\$ 3,400,580
Excess (Deficiency) of Revenues Over Expenditures	\$ 996,262	\$ 1,899,306	\$ (857,850)	\$ 2,037,718	\$ (2,025,122)	\$ (2,908,271)	\$ 4,945,989
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 550	\$ 0	\$ 0	\$ 550	\$ 0	\$ 550	\$ 0
Transfers In	100,310	0	0	100,310	125,000	125,000	(24,690)
Total Other Financing Sources	\$ 100,860	\$ 0	\$ 0	\$ 100,860	\$ 125,000	\$ 125,550	\$ (24,690)

(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 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 1,097,122	\$ 1,899,306	\$ (857,850)	\$ 2,138,578	\$ (1,900,122)	\$ (2,782,721)	\$ 4,921,299
Fund Balance, July 1, 2020	12,181,317	(1,899,306)	0	10,282,011	7,386,971	7,386,971	2,895,040
Fund Balance, June 30, 2021	\$ 13,278,439	\$ 0	\$ (857,850)	\$ 12,420,589	\$ 5,486,849	\$ 4,604,250	\$ 7,816,339

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
Other General Government Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Other Local Revenues	\$ 110	\$ 0	\$ 110	\$ 0	\$ 0	\$ 110
Federal Government	292,761	0	292,761	0	2,408,057	(2,115,296)
Total Revenues	<u>\$ 292,871</u>	<u>\$ 0</u>	<u>\$ 292,871</u>	<u>\$ 0</u>	<u>\$ 2,408,057</u>	<u>\$ (2,115,186)</u>
<u>Expenditures</u>						
<u>Public Safety</u>						
Jail	\$ 0	\$ 919,720	\$ 919,720	\$ 0	\$ 1,004,895	\$ 85,175
<u>Public Health and Welfare</u>						
Sanitation Management	0	0	0	0	73,361	73,361
Waste Pickup	292,761	967,260	1,260,021	0	1,329,801	69,780
Total Expenditures	<u>\$ 292,761</u>	<u>\$ 1,886,980</u>	<u>\$ 2,179,741</u>	<u>\$ 0</u>	<u>\$ 2,408,057</u>	<u>\$ 228,316</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 110</u>	<u>\$ (1,886,980)</u>	<u>\$ (1,886,870)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,886,870)</u>
Net Change in Fund Balance	\$ 110	\$ (1,886,980)	\$ (1,886,870)	\$ 0	\$ 0	\$ (1,886,870)
Fund Balance, July 1, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 2021	<u>\$ 110</u>	<u>\$ (1,886,980)</u>	<u>\$ (1,886,870)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,886,870)</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 (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,180,315	\$ 0	\$ 0	\$ 3,180,315	\$ 2,960,000	\$ 2,960,000	\$ 220,315
Licenses and Permits	500	0	0	500	0	0	500
Other Local Revenues	115,485	0	0	115,485	0	33,460	82,025
State of Tennessee	3,502,251	0	0	3,502,251	4,134,045	4,834,924	(1,332,673)
Federal Government	669,430	0	0	669,430	0	258,632	410,798
Other Governments and Citizens Groups	8,927	0	0	8,927	0	0	8,927
Total Revenues	\$ 7,476,908	\$ 0	\$ 0	\$ 7,476,908	\$ 7,094,045	\$ 8,087,016	\$ (610,108)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 252,343	\$ (1,189)	\$ 213	\$ 251,367	\$ 278,962	\$ 279,020	\$ 27,653
Highway and Bridge Maintenance	3,427,060	(164,359)	428,017	3,690,718	4,273,268	5,017,635	1,326,917
Operation and Maintenance of Equipment	1,016,881	(121,692)	87,730	982,919	1,258,139	1,265,800	282,881
Asphalt Plant Operations	2,038,717	(530,328)	4,813	1,513,202	2,726,659	2,726,934	1,213,732
Other Charges	94,103	(101)	18	94,020	111,928	111,928	17,908
Capital Outlay	997,654	(183,178)	128,267	942,743	350,000	1,035,599	92,856
Total Expenditures	\$ 7,826,758	\$ (1,000,847)	\$ 649,058	\$ 7,474,969	\$ 8,998,956	\$ 10,436,916	\$ 2,961,947
Excess (Deficiency) of Revenues Over Expenditures	\$ (349,850)	\$ 1,000,847	\$ (649,058)	\$ 1,939	\$ (1,904,911)	\$ (2,349,900)	\$ 2,351,839
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 5,890	\$ 0	\$ 0	\$ 5,890	\$ 0	\$ 5,890	\$ 0
Total Other Financing Sources	\$ 5,890	\$ 0	\$ 0	\$ 5,890	\$ 0	\$ 5,890	\$ 0
Net Change in Fund Balance	\$ (343,960)	\$ 1,000,847	\$ (649,058)	\$ 7,829	\$ (1,904,911)	\$ (2,344,010)	\$ 2,351,839
Fund Balance, July 1, 2020	5,602,476	(1,000,847)	0	4,601,629	3,598,130	3,598,130	1,003,499
Fund Balance, June 30, 2021	\$ 5,258,516	\$ 0	\$ (649,058)	\$ 4,609,458	\$ 1,693,219	\$ 1,254,120	\$ 3,355,338

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, 2021

Governmental
 Activities -
 Internal
Service Fund
 Employee
 Insurance -
Health

ASSETS

Current Assets:

Cash	\$ 20,007
Equity in Pooled Cash and Investments	<u>4,843,961</u>
Total Assets	<u>\$ 4,863,968</u>

LIABILITIES

Current Liabilities:

Claims and Judgments Payable	\$ 230,743
Total Liabilities	<u>\$ 230,743</u>

NET POSITION

Unrestricted	<u>\$ 4,633,225</u>
Total Net Position	<u><u>\$ 4,633,225</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, 2021

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,545,858
Total Operating Revenue	<u>\$ 5,545,858</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 860,420
Communication	2,453
Contracts with Private Agencies	26,842
Medical and Dental Services	217,973
Rentals	560
Permits	180
Drugs and Medical Supplies	114,586
Other Supplies and Materials	787
Medical Claims	4,156,543
Other Charges	2,261
Total Operating Expenses	<u>\$ 5,382,605</u>
Operating Income (Loss)	<u>\$ 163,253</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 32
Total Nonoperating Revenues (Expenses)	<u>\$ 32</u>
Change in Net Position	\$ 163,285
Net Position, July 1, 2020	<u>4,469,940</u>
Net Position, June 30, 2021	<u><u>\$ 4,633,225</u></u>

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

Exhibit D-3

Greene County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund Employee Insurance - Health
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,545,858
Excess Risk Insurance Recovery	178,419
Payments to Vendors	(365,870)
Payments to Fiscal Agents	(860,420)
Payments for Claims	(4,398,677)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 99,310</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	\$ 32
Net Cash Provided By (Used In) Investing Activities	<u>\$ 32</u>
Increase (Decrease) in Cash	\$ 99,342
Cash, July 1, 2020	<u>4,764,626</u>
Cash, June 30, 2021	<u><u>\$ 4,863,968</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 163,253
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 Payable	(228)
Increase (Decrease) in Claims and Judgments Payable	<u>(63,715)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 99,310</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 20,007
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>4,843,961</u>
Cash, June 30, 2021	<u><u>\$ 4,863,968</u></u>

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

Exhibit E-1

Greene County, Tennessee
Statement of Net Position
Fiduciary Funds
June 30, 2021

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 3,191,559
Equity in Pooled Cash and Investments	426,768
Accounts Receivable	1,621
Due from Other Governments	2,494,122
Property Taxes Receivable	3,987,950
Allowance for Uncollectible Property Taxes	<u>(78,622)</u>
Total Assets	<u>\$ 10,023,398</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	<u>\$ 2,484,439</u>
Total Liabilities	<u>\$ 2,484,439</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Current Property Taxes	<u>\$ 3,901,919</u>
Total Deferred Inflows of Resources	<u>\$ 3,901,919</u>
<u>NET POSITION</u>	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 3,637,040</u>
Total Net Position	<u><u>\$ 3,637,040</u></u>

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

Greene County, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

Custodial
Funds

ADDITIONS

Sales Tax Collections for Other Governments	\$ 10,068,855
ADA - Educational Funds Collected for Cities	7,828,072
Fines/Fees and Other Collections	11,958,418
Drug Task Force Collections	143,960
District Attorney General Collections	29,936
Collections for Industrial Development Board	15,020
Total Additions	<u>\$ 30,044,261</u>

DEDUCTIONS

Payment of Sales Tax Collections to Other Governments	\$ 10,068,855
Payments to City School Systems	7,828,072
Payments to State	8,919,451
Payments to Individuals and Others	2,790,294
Payment of Drug Task Force Expenses	211,740
Payment of District Attorney General Expenses	12,468
Payments to Industrial Development Board	15,020
Total Deductions	<u>\$ 29,845,900</u>

Net Increase (Decrease) in Fiduciary in Net Position	\$ 198,361
Net Position, July 1, 2020	0
Restatement - See Note I.D.10	<u>3,438,679</u>
Net Position, June 30, 2021	<u><u>\$ 3,637,040</u></u>

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

GREENE COUNTY, TENNESSEE

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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, 2021

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, 2021, 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. Net debt issues totaling \$10,003,470 were contributed by the county to the school department during the year ended June 30, 2021. Other significant transactions between the primary government and the school department during the year include: \$250,000 paid from the General Purpose School Fund to the county's Education Debt Service Fund as discussed in Note IV.G; and \$262,500 paid from the General Purpose School Fund to the county General Fund for School Resource Officers.

Separate financial statements are provided for governmental funds, proprietary fund (internal service), 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. 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/expenses. 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 fund, 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.

The proprietary fund and fiduciary funds financial statements are reported using the economic resources 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 revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category includes custodial funds.

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.

Other General Government Fund – This special revenue fund accounts for and reports financial resources and expenditures relating to the American Rescue Plan Act.

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.

General Capital Projects Fund – This fund is used to account for the acquisition or construction of major capital facilities and other capital assets such as equipment.

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.

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.

Custodial Funds – These funds account for amounts collected in a custodial 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.

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

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.

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

Education Capital Projects Fund – This fund is used to account for building construction and renovations for the school department.

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The prior year balances (FY 20) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at <https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html>

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 States 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 1.08 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 \$1,247,814 are discussed in Note V.A., Risk Management. Other Current Liabilities for the primary government consist of \$5,959 reported in the nonmajor governmental funds for asset seizures that have not been awarded to the county as of June 30, 2021. The balance in the Other Current Liabilities account totaling \$3,887,849 on the Statement of Net Position for the discretely presented Greene County School Department represents the remaining balances in the teacher's insurance, retirement, and payroll clearing accounts.

Due to Other Governments in the primary government's Other General Government Fund (\$6,415,161) represents American Rescue Plan Act funds received in advance. Due to Other Governments in the discretely presented Greene County School Department's School Federal Projects Fund (\$1,213,045) represents COVID-19 – Education Stabilization Funds received in advance.

3. Inventories and Prepaid Items

Inventories of Greene County are recorded at cost, determined on the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

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. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for pension changes in experience, assumptions, investment earnings, 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 and proportion; OPEB changes in experience, assumptions, and proportion; various receivables for revenues, which do not meet the availability criteria for 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 \$4,097,694 of restricted net position for the primary government, of which \$812,686 is restricted by enabling legislation.

As of June 30, 2021, Greene County had \$16,121,095 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 General Fund consists of amounts assigned for encumbrances (\$857,850) and fund balance appropriated for use in the 2021-22 year budget totaling (\$2,422,952). Assigned fund balance in the school department's General Purpose School Fund includes amounts assigned for encumbrances (\$1,494,722), retirement bonuses (\$746,351), special education (\$101,775), and Bridges for Success Program, (\$84,360).

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.

10. Restatements

Due to the implementation of GASB Statement 84, a special revenue fund (Internal School Fund) is reflected in the financial statements of the discretely presented Greene County School Department. A restatement of \$1,171,412 has been presented to reflect the beginning balance of this fund.

In prior years, the custodial funds had no measurement focus. However, due to the implementation of GASB Statement 84, these funds have been restated by \$3,438,679 using the economic resources measurement focus and the accrual basis of accounting.

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

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

Primary Government

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

Discretely Presented Greene County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees fund (special revenue fund), which is not budgeted, and certain capital projects funds which adopt project length budgets. For the discretely presented school department, the Internal School Fund (special revenue fund) is not budgeted. 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, 2021, Greene County and the discretely presented Greene County School Department reported the following encumbrances:

<u>Fund</u>	<u>Amount</u>
Primary Government:	
Major Funds:	
General	\$ 857,850
Other General Government	1,886,980
Highway/Public Works	649,058
General Capital Projects	308,915
Nonmajor Funds:	
Solid Waste/Sanitation	187,672
Drug Control	6,610
School Department:	
Major Funds:	
General Purpose School	1,494,722
School Federal Projects	1,219,323
Education Capital Projects	4,924,194
Nonmajor Fund:	
Central Cafeteria	155,443

As a result of recognizing encumbrances, the budgetary comparison schedules for the primary government's Other General Government Fund and the school department's School Federal Projects Fund reported budgetary basis fund deficits of \$1,886,870 and \$1,013,488, respectively. Those budgetary basis deficits will be liquidated as the future expenditures are incurred and reimbursable grant revenues are recognized in the funds.

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:

<u>Fund/Major Appropriation Category</u>	<u>Amount Overspent</u>
Primary Government:	
General:	
Tourism	\$ 3,891
Miscellaneous	917
Discretely Presented School Department:	
General Purpose School:	
Health Services	39,458

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 respective funds.

C. Cash Shortage

On May 18, 2021, the Comptroller's Division of Investigations issued an investigative report on the Greene County Sheriff's Department. The investigation was initiated after current sheriff's department personnel identified numerous purchases of equipment that were never received by the department. This investigation was limited to selected records for the period January 1, 2015, through January 31, 2019. The investigative report disclosed that the former IT administrator misappropriated a total of \$49,826 related to improper use of the county credit card to make personal purchases, altering invoices provided to the county for payment, improperly reporting time, and personal use of a county cell phone by himself and family members. On May 14, 2021, David Cowles, the former IT administrator, pled guilty to one count of Theft over \$10,000 and was ordered to pay restitution of \$39,299 to Greene County. As of June 30, 2021, the former IT administrator had paid restitution of \$33,173 to the county leaving an unpaid balance of \$6,126. The unpaid balance is reflected as a Cash Shortage in the financial statements of the General Fund. The complete report is available at www.comptroller.tn.gov/ia.

D. Results of Investigation – Highway Department

On January 6, 2021, the Comptroller's Division of Investigations issued an investigative report on the Greene County Highway Department. This report disclosed that in August 2019, the road superintendent authorized department personnel using department equipment to obtain donated fill dirt from a department employee's personal property to repair a flood damaged road. The employee's personal property was not significantly improved by the removal of the fill dirt. Due to potential for adverse public perception and increased risk of abuse, investigators recommended that the highway superintendent should take precautions when using county equipment on private property and consult with the county attorney and the county commission before undertaking any such work. The report is available at www.comptroller.tn.gov/ia.

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 three 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.

In addition, counties may invest in FDIC insured certificates of deposit. The deposit is first made in a bank or savings and loan association, selected by the government entity, with a branch in the state of Tennessee that is authorized to accept county deposits (the depository bank). The depository bank then arranges for the transfer of the moneys into one or more federally insured banks or savings and loan associations, wherever located (secondary depositories), for the account of the county. In turn, the depository bank receives funds from customers of the secondary depositories equal to or greater than the amount initially invested by the county. The balance of county funds with each secondary depository must not exceed FDIC insurance limits so that all funds are fully insured. Under this program, the trustee must provide the depository bank with a listing of all banks and savings and loan associations holding county funds under the same federal employer identification number (FEIN). To prevent deposits from exceeding FDIC coverage, the depository bank is prohibited from using any of those listed banks or savings and loan associations as secondary depositories. The use of this program must be approved by the county investment committee or finance committee as appropriate for the specific county. Further, the investment committee or finance committee must establish policies and procedures for the investments, including the establishment of controls to ensure that full FDIC insurance coverage is obtained. Service providers used by depositories must be approved by the state treasurer upon concurrence by the commissioner of financial institutions and finance and administration. There are currently only two eligible programs that have been approved by

the state treasurer: the Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

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, 2021, 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.

Investment	Weighted Average Maturity (days)	Amortized Cost
State Treasurer's Investment Pool	1 to 68	\$ 4,956,179

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, 2021, 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 Annual Comprehensive Financial Report at <https://www.tn.gov/finance/rd-doa/fa-accfin-ar.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. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

On June 30, 2021, the Greene County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Fund of the General Purpose School Fund of the school department.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 111,670
Developed Market International Equity	N/A	N/A	50,431
Emerging Market International Equity	N/A	N/A	14,409
U.S. Fixed Income	N/A	N/A	72,045
Real Estate	N/A	N/A	36,023
Short-term Securities	N/A	N/A	3,602
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>72,045</u>
Total			<u>\$ 360,225</u>

For further information concerning the legal provisions, investment policies, investment types, and credit risks of 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/ag20045.pdf>.

B. Capital Assets

Capital assets activity for the year ended June 30, 2021, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-20	Increases	Decreases	Balance 6-30-21
Capital Assets Not Depreciated:				
Land	\$ 809,530	\$ 0	\$ 0	\$ 809,530
Construction in Progress	741,667	391,423	0	1,133,090
Total Capital Assets Not Depreciated	<u>\$ 1,551,197</u>	<u>\$ 391,423</u>	<u>\$ 0</u>	<u>\$ 1,942,620</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 17,764,183	\$ 1,632,537	\$ 0	\$ 19,396,720
Infrastructure	60,476,097	0	(1,107)	60,474,990
Other Capital Assets	22,623,096	3,930,025	(946,859)	25,606,262
Total Capital Assets Depreciated	<u>\$ 100,863,376</u>	<u>\$ 5,562,562</u>	<u>\$ (947,966)</u>	<u>\$ 105,477,972</u>
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 10,103,211	\$ 348,361	\$ 0	\$ 10,451,572
Infrastructure	43,522,439	500,130	(1,107)	44,021,462
Other Capital Assets	18,118,119	1,597,217	(818,526)	18,896,810
Total Accumulated Depreciation	<u>\$ 71,743,769</u>	<u>\$ 2,445,708</u>	<u>\$ (819,633)</u>	<u>\$ 73,369,844</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,119,607</u>	<u>\$ 3,116,854</u>	<u>\$ (128,333)</u>	<u>\$ 32,108,128</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,670,804</u>	<u>\$ 3,508,277</u>	<u>\$ (128,333)</u>	<u>\$ 34,050,748</u>

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

Governmental Activities:

General Government	\$ 159,687
Finance	2,023
Administration of Justice	2,268
Public Safety	555,930
Public Health and Welfare	865,814
Social, Cultural, & Recreational	41,352
Highways/Public Works	<u>818,634</u>

Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,445,708</u></u>
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Discretely Presented Greene County School Department**Governmental Activities:**

	Balance 7-1-20	Increases	Decreases	Balance 6-30-21
Capital Assets Not Depreciated:				
Land	\$ 974,743	\$ 50,000	\$ (15,670)	(1) \$ 1,009,073
Construction in Progress	272,358	4,655,554	(338,272)	4,589,640
Total Capital Assets Not Depreciated	<u>\$ 1,247,101</u>	<u>\$ 4,705,554</u>	<u>\$ (353,942)</u>	<u>\$ 5,598,713</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 54,772,740	\$ 741,203	\$ (2,375,539)	(1) \$ 53,138,404
Other Capital Assets	14,420,286	736,870	(71,426)	15,085,730
Total Capital Assets Depreciated	<u>\$ 69,193,026</u>	<u>\$ 1,478,073</u>	<u>\$ (2,446,965)</u>	<u>\$ 68,224,134</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 29,105,845	\$ 1,042,199	\$ (1,786,014)	(1) \$ 28,362,030
Other Capital Assets	9,984,504	602,061	(36,308)	10,550,257
Total Accumulated Depreciation	<u>\$ 39,090,349</u>	<u>\$ 1,644,260</u>	<u>\$ (1,822,322)</u>	<u>\$ 38,912,287</u>
Total Capital Assets Depreciated, Net	<u>\$ 30,102,677</u>	<u>\$ (166,187)</u>	<u>\$ (624,643)</u>	<u>\$ 29,311,847</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 31,349,778</u></u>	<u><u>\$ 4,539,367</u></u>	<u><u>\$ (978,585)</u></u>	<u><u>\$ 34,910,560</u></u>

(1) The school department sold West Pines Elementary School and Sunnyside Elementary School for a loss of \$294,049, which is reported as an expense in the Instruction function on the school department's Statement of Activities.

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

Governmental Activities:

Instruction	\$ 1,050,910
Support Services	502,790
Operation of Non-instructional Services	<u>90,560</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,644,260</u></u>

C. Construction Commitments

Primary Government

At June 30, 2021, the Highway/Public Works Fund had uncompleted construction contracts of \$360,072 for a bridge project. Funding for these future expenditures is expected to be received from state aid funds.

Discretely Presented Greene County School Department

At June 30, 2021, the Education Capital Projects Fund had uncompleted construction contracts of approximately \$4,472,079 for HVAC and other energy saving upgrades. Funding for these future expenditures is being provided from available fund balance.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2021, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 77,511
Nonmajor governmental	General	2,000
"	Nonmajor governmental	1,000

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, 2021, consisted of the following amounts:

Primary Government

<u>Transfer Out</u>	<u>Transfer In</u> <u>General</u> <u>Fund</u>
Nonmajor governmental fund	\$ 100,310

The transfer to the General Fund represents reimbursement of shared costs.

Discretely Presented Greene County School Department

<u>Transfer Out</u>	<u>Transfer In</u> <u>General</u> <u>Purpose</u> <u>School Fund</u>
School Federal Projects	\$ 231,183

Transfers from the School Federal Projects Fund 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.

E. 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 21 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, 2021, 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, 2021. 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, 2021, will be retired from the Education Debt Service Fund.

General obligation bonds and other loans outstanding as of June 30, 2021, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-21
General Obligation Bonds -					
Refunding	2 to 5 %		6-1-25	\$ 8,250,000	\$ 6,375,000
General Obligation Rural					
School Bonds - Refunding	2 to 5		6-1-26	12,135,000	6,800,000
General Obligation Rural					
School Bonds	2 to 5		6-1-41	9,430,000	9,005,000
Direct Borrowing and Direct Placement:					
Other Loans - Energy Efficient					
Schools Initiative	0.75		12-1-23	809,679	316,095

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2021, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2022	\$ 3,175,000	\$ 829,188	\$ 4,004,188
2023	3,325,000	679,138	4,004,138
2024	3,180,000	521,588	3,701,588
2025	3,345,000	362,588	3,707,588
2026	1,835,000	238,388	2,073,388
2027-2031	2,145,000	756,936	2,901,936
2032-2036	2,455,000	435,037	2,890,037
2037-2041	2,720,000	177,281	2,897,281
Total	\$ 22,180,000	\$ 4,000,144	\$ 26,180,144

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2022	\$ 125,724	\$ 1,944	\$ 127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 316,095	\$ 3,061	\$ 319,156

There is \$5,087,501 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$380, based on the 2020 federal census for residents living outside the Greeneville school district and \$91 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$413 based on the 2020 federal census for residents living outside the Greeneville school district and \$105 for residents living inside the Greeneville school district.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2021, was as follows:

Governmental Activities:			Other Loans - Direct Placement
	Bonds		
Balance, July 1, 2020	\$ 16,455,000	\$	440,883
Additions	15,375,000		0
Reductions	(9,650,000)		(124,788)
Balance, June 30, 2021	\$ 22,180,000	\$	316,095
Balance Due Within One Year	\$ 3,175,000	\$	125,724

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2021	\$ 22,496,095
Less: Balance Due Within One Year - Debt	(3,300,724)
Add: Unamortized Premium on Debt	1,685,987
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	\$ 20,881,358

Current Refunding

On November 24, 2020, Greene County current refunded \$6,635,000 of Series 2010 General Obligation Bonds issued on September 2, 2010, with a separate general obligation bond issue of \$5,945,000. Proceeds of the refunding bond, along with the premium received from the sale of the bonds (\$796,544) were used to provide resources to retire the old debt on December 24, 2020. As a result of the refunding, total debt service payments over the next five years will be reduced by \$351,686, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$342,015 was obtained.

F. Long-term Obligations

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2021, was as follows:

Governmental Activities:	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2020	\$ 1,124,681	\$ 1,543,600
Additions	1,158,547	344,900
Reductions	(987,068)	(86,000)
Balance, June 30, 2021	<u>\$ 1,296,160</u>	<u>\$ 1,802,500</u>
Balance Due Within One Year	<u>\$ 1,166,544</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2021	\$ 3,098,660
Less: Balance Due Within One Year - Other	<u>(1,166,544)</u>
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 1,932,116</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, 2021, was as follows:

Governmental Activities:	Termination Benefits	Compensated Absences
Balance, July 1, 2020	\$ 261,564	\$ 197,116
Additions	272,968	106,104
Reductions	(199,975)	(95,063)
Balance, June 30, 2021	<u>\$ 334,557</u>	<u>\$ 208,157</u>
Balance Due Within One Year	<u>\$ 228,298</u>	<u>\$ 100,799</u>

Governmental Activities:		Other Postemployment Benefits
		<hr/>
Balance, July 1, 2020	\$	11,948,837
Additions		2,089,883
Reductions		<hr/> (2,084,878)
Balance, June 30, 2021	\$	<hr/> 11,953,842 <hr/>
Balance Due Within One Year	\$	<hr/> 0 <hr/>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2021	\$	12,496,556
Less: Balance Due Within One Year - Other		<hr/> (329,097)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	\$	<hr/> 12,167,459 <hr/>

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.

G. 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 revenues is restricted to education purposes. Prior to the 2020-2021 year, revenues from that increased tax rate were placed in the Education Debt Service Fund. For the 2020-21 year, the revenues from the increased tax rate were used to provide funding for the Education Capital Projects Fund. Local option sales tax allocated to the Education Capital Projects Fund for the current year totaled \$763,065.

With the issuance of the \$9,430,000 general obligation bonds in November 2020, the board of education pledged \$250,000 annually from the General Purpose School Fund to be paid to the county's Education Debt Service Fund and applied toward the payment of principal and interest requirements of said bonds. Total principal and interest remaining on the debt is \$11,588,194 with annual requirements ranging from \$579,838 in the next fiscal year to \$577,713 in the final year. Principal and interest paid by the county for the current year totaled \$578,801. This pledge agreement superseded any other agreements regarding annual debt service contributions by the board of education to primary government.

In prior years, the school department provided funding for the debt service requirements on the Other Loans - Energy Efficient School Lighting debt. The primary government has agreed to assume payments of the debt beginning with the 2020-2021 year. Total principal and interest remaining on the debt is \$319,156 with annual requirements ranging from \$127,688 in the next fiscal year to \$63,820 in the final year. Principal and interest requirements paid by the county on this loan for the current year totaled \$127,668.

H. 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 Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2021, were \$310,336. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Employee Insurance – Health Fund for risks associated with the employees' health insurance plan. The Employee Insurance – Health Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county is self-insured to a limit of \$125,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$5,061,341 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 Annual Comprehensive 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
2019-20	\$ 1,007,144	\$ 484,077	\$ (574,799)	\$ 916,422
2020-21	916,422	896,798	(796,149)	1,017,071

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2019-20	\$ 200,854	\$ 3,894,199	\$ (3,800,595)	\$ 294,458
2020-21	294,458	4,156,543	(4,220,258)	230,743

*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$178,419.

B. Accounting Changes

GASB Statement No. 84, *Fiduciary Activities* establishes additional guidance for the identification, accounting, and reporting of fiduciary activities. The statement clarifies the four types of fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

GASB Statement No. 90, *Majority Equity Interest* modifies previous guidance and provides guidance for the measurement and reporting of majority equity interest in a legally separate organization. This statement also provides guidance for reporting a component unit if a government acquires a 100 percent equity interest in that component unit.

Paragraphs 4 and 5 of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* became effective during the year. Paragraph 4 establishes certain component unit criteria for a legally separate entity by the primary government in the absence of a governing board. Paragraph 5 clarifies that the financial benefit burden in paragraph 7 of GASB Statement 84 is applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through certain trusts.

C. Contingent Liabilities

The county has received various federal and state grants and other assistance for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agencies for expenditures disallowed under the terms of the grants. County management is not aware of any potential disallowances and believes that reimbursements, if any, would not be material.

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.

D. 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. On July 1, 2020, Greene County and the town of Greeneville modified the joint venture agreement regarding the Greeneville/Greene County Landfill and Transfer Station operations. Greene County is responsible for the transfer station operations (physical transportation of municipal solid waste, etc.) with the town of Greeneville operating the demolition landfill and overseeing landfill requirements. During the year, Greene County and the town of Greeneville each received a one-time cash distribution in the amount of \$207,140 from joint venture funds to begin operations under the new agreement. On September 14, 2020, Greene County and the town of Greeneville entered into a contract with Lakeway Recycling and Sanitation MSW, dba GFL Environmental, providing for the disposal of solid waste at GFL Environmental's landfill. For the year ended June 30, 2021, Greene County paid \$730,050 to GFL Environmental for solid waste disposal. 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 \$1,466,762 which the county and city each guarantees 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, 2021, 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 \$15,020 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, 2021, 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 both 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 \$314,332 to the center for the year ended June 30, 2021. 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

E. 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

F. 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 Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 73.32 percent, the non-certified employees of the discretely presented school department comprise 26.68 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 <https://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 nonservice-related disability eligibility. The service-related and nonservice-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, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	546
Inactive Employees Entitled to But Not Yet Receiving Benefits	805
Active Employees	707
Total	<u>2,058</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, 2021, the employer contribution for Greene County was \$1,736,844 based on a rate of 7.48 percent of covered payroll. The minimum rate established by the Board of Trustees was 4.67 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, 2020, 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, 2020, 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, 2020, 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 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, 2019	\$ 79,025,056	\$ 81,175,334	\$ (2,150,278)
Changes for the Year:			
Service Cost	\$ 1,853,209	\$ 0	\$ 1,853,209
Interest	5,716,568	0	5,716,568
Differences Between Expected and Actual Experience	742,751	0	742,751
Contributions-Employer	0	1,650,147	(1,650,147)
Contributions-Employees	0	1,101,861	(1,101,861)
Net Investment Income	0	3,992,399	(3,992,399)
Benefit Payments, Including Refunds of Employee Contributions	(4,058,111)	(4,058,111)	0
Administrative Expense	0	(63,602)	63,602
Net Changes	\$ 4,254,417	\$ 2,622,694	\$ 1,631,723
Balance, June 30, 2020	\$ 83,279,473	\$ 83,798,028	\$ (518,555)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	73.32%	\$ 61,060,510	\$ 61,440,714	\$ (380,205)
School Department	26.68%	22,218,963	22,357,314	(138,350)
Total		<u>\$ 83,279,473</u>	<u>\$ 83,798,028</u>	<u>\$ (518,555)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Greene County calculated using the discount rate of 7.25 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
Greene County	6.25%	7.25%	8.25%
Net Pension Liability (Asset)	\$ 10,018,887	\$ (518,555)	\$ (9,280,905)

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

Pension Expense. For the year ended June 30, 2021, Greene County recognized pension expense of \$1,453,876.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, 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	\$ 1,757,847	\$ 209,941
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	585,210	0
Changes in Assumptions	318,452	0
Contributions Subsequent to the Measurement Date of June 30, 2020 (1)	1,736,844	N/A
Total	<u>\$ 4,398,353</u>	<u>\$ 209,941</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2020,” 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	\$ 3,158,218	\$ 153,929
School Department	1,240,135	56,012
Total	<u>\$ 4,398,353</u>	<u>\$ 209,941</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
2022	\$ 382,477
2023	773,500
2024	778,405
2025	517,182
2026	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, 2021, Greene County reported a payable of \$220,898 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2021.

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 73.32 percent and the non-certified employees of the discretely presented school department comprise 26.68 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 <https://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 nonservice-related disability eligibility. The service-related and nonservice-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, 2021, to the Teacher Retirement Plan were \$128,027 which is 2.02 percent of covered payroll. In addition, employer contributions of \$112,551 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, 2021, the school department reported a liability (asset) of (\$213,087) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, 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, 2020, the school department's proportion was .374730 percent. The proportion as of June 30, 2019, was .414633 percent.

Pension Expense or (Negative Pension Expense). For the year ended June 30, 2021, the school department recognized pension expense (negative pension expense) of \$87,030.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, 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	\$ 7,916	\$ 53,399
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	17,359	0
Changes in Assumptions	6,681	0
Changes in Proportion of Net Pension Liability (Asset)	22,209	12,557
LEA's Contributions Subsequent to the Measurement Date of June 30, 2020	128,027	N/A
Total	<u>\$ 182,192</u>	<u>\$ 65,956</u>

The school department's employer contributions of \$128,027, 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, 2022. 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
2022	\$ (876)
2023	1,632
2024	2,911
2025	3,276
2026	(2,604)
Thereafter	(16,129)

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, 2020, 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, 2020, 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 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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
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Net Pension Liability (Asset)	\$ 165,746	\$ (213,087)	\$ (492,335)
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Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2021, the Greene County School Department reported a payable of \$126,771 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2021.

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 <https://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 nonservice-related disability eligibility. The service-related and nonservice-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.

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, 2021, to the Teacher Legacy Pension Plan were \$2,416,833, which is 10.27 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 (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2021, the school department reported a liability (asset) of (\$5,214,947) for its proportionate share of

the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, 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, 2020, the school department's proportion was .683861 percent. The proportion measured at June 30, 2019, was .704696 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2021, the school department recognized pension expense (negative pension expense) of (\$27,441).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, 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	\$ 198,249	\$ 2,507,254
Changes in Assumptions	473,754	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,164,705	0
Changes in Proportion of Net Pension Liability (Asset)	91,111	18,151
LEA's Contributions Subsequent to the Measurement Date of June 30, 2020	2,416,833	N/A
Total	<u>\$ 4,344,652</u>	<u>\$ 2,525,405</u>

The school department's employer contributions of \$2,416,833 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, 2022. 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
2022	\$ (1,248,869)
2023	(173,559)
2024	53,309
2025	771,534
2026	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, 2020, 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, 2020, 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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
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Net Pension Liability (Asset)	\$ 16,218,370	\$ (5,214,947)	\$ (22,988,202)
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Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2021, the Greene County School Department reported a payable of \$798,394 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2021.

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 \$314,874 and teachers contributed \$252,021 to this deferred compensation pension plan.

G. 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, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	10
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	0
Active Employees Eligible for Benefits	403
Total	<u><u>413</u></u>

Total OPEB Liability

The county's total OPEB liability of \$1,802,500 was measured as of July 1, 2020, and was determined by an actuarial valuation as of July 1, 2020.

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	2.45%
Healthcare Cost Trend Rates	5% per year
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, 2020.

Mortality rates were based on RP-2014 Fully Generational Mortality Table, with base year 2006, using two-dimensional improvement scale MP-2020.

The actuarial assumptions used in the June 30, 2020, 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, 2019	\$ 1,543,600
Changes for the Year:	
Service Cost	\$ 69,100
Interest	49,100
Difference between Expected and Actuarial Experience	99,500
Changes in Assumption and Other Inputs	127,200
Benefit Payments	<u>(86,000)</u>
Net Changes	<u>\$ 258,900</u>
Balance June 30, 2020	<u><u>\$ 1,802,500</u></u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the county recognized OPEB expense of \$190,800. At June 30, 2021, 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	\$ 82,400	\$ 20,400
Changes of Assumptions/Inputs	142,800	3,900
Benefit Payment Subsequent to the Measurement Date of July 1, 2020	86,000	0
Total	<u>\$ 311,200</u>	<u>\$ 24,300</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
2022	\$ 65,400
2023	64,200
2024	56,200
2025	15,100
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 1.45%	Current Discount Rate 2.45%	1% Increase 3.45%
Total OPEB Liability	\$ 2,003,500	\$ 1,802,500	\$ 1,620,700

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%	6%

Total OPEB Liability	\$ 1,568,500	\$ 1,802,500	\$ 2,089,300
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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, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2020, 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	2.1%
Salary Increases	Salary increases used in the July 1, 2020 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	2.21%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 9.02% for pre-65 retirees in the 2021 calendar year, and decreasing annually over a 10 year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 2.21 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, 2020, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2020, valuations were the same as those employed in the July 1, 2019, 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 3.51 percent as of the beginning of the measurement period to 2.21 percent as of the measurement date of June 30, 2020. 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 2021 plan year was revised from 6.03 percent to 9.02 percent. The assumed long term inflation rate was changed from 2.2 percent to 2.1 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 retiree’s 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, 2020, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving	
Benefit Payments	79
Inactive Employees Entitled to But Not Yet	
Receiving Benefit Payments	0
Active Employees Eligible For Benefits	578
Total	<u><u>657</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 \$768,666 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</u>	<u>State of</u>	
	<u>School Department</u>	<u>TN</u>	<u>Total OPEB</u>
	<u>73.8179%</u>	<u>26.1821%</u>	<u>Liability</u>
Balance July 1, 2019	\$ 11,948,837	\$ 4,033,794	\$ 15,982,631
Changes for the Year:			
Service Cost	\$ 497,530	\$ 176,466	\$ 673,996
Interest	417,494	148,079	565,573
Difference between			
Expected and Actuarial			
Experience	(1,124,756)	(398,934)	(1,523,690)
Changes in Proportion	(150,796)	150,796	0
Changes in Assumption			
and Other Inputs	1,174,799	416,684	1,591,483
Benefit Payments	(809,266)	(287,034)	(1,096,300)
Net Changes	\$ 5,006	\$ 206,056	\$ 211,062
Balance June 30, 2020	\$ 11,953,842	\$ 4,239,851	\$ 16,193,693

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 \$239,617 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 73.8179 percent and the State of Tennessee's share was 26.1821 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department recognized OPEB expense of \$569,209, including the state's share of the expense. At June 30, 2021, 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	\$ 3,276,817
Changes of Assumptions/Inputs	1,239,329	1,170,079
Changes in Proportion	92,305	709,539
Benefits Paid After the Measurement Date	768,666	0
Total	<u>\$ 2,100,300</u>	<u>\$ 5,156,435</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	\$ (585,432)
2022	(585,432)
2023	(585,432)
2024	(585,432)
2025	(585,432)
Thereafter	(897,643)

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 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
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Proportionate Share of the Collective Total OPEB Liability	\$ 12,833,614	\$ 11,953,842	\$ 11,107,701
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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.

Healthcare Cost Trend Rate

	1% Decrease	Curent Rate	1% Increase
	8.02 to 3.5%	9.02 to 4.5%	10.02 to 5.5%

Proportionate Share of the
Collective Total OPEB
Liability

\$ 10,615,830 \$ 11,953,842 \$ 13,535,488

H. 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 30th 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 30th 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 2020-21 year, 16 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$334,557, with \$228,298 being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$199,976 in the General Purpose School Fund.

I. 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 2020-2021 fiscal year. The contract amount is based on a fixed price per meal of \$3.2699 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 \$2,671,517 to Chartwells. The school department renewed this contract for the 2021-2022 fiscal year for a fifth year pursuant to the USDA's waiver issued on January 6, 2021, entitled "Nationwide Waiver of Food Service Management Contract Duration in the National School Lunch Program and Summer Food Service Program Extension". Under this waiver, school food service authorities are permitted to extend their current food service management contracts through the 2021-2022 school year without bidding, even if extension would result in a fifth year renewal term. With this fifth year renewal contract, there was an increase in the per meal cost of 3 percent to \$3.3680.

J. Office of Central Accounting

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

K. Purchasing Laws

Offices of County Mayor and Superintendent of Highways

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

Office of Director of Schools

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

L. Subsequent Events

On August 16, 2021, Greene County approved to purchase the Greeneville Community Hospital West Campus (formerly Takoma Hospital) for office and storage space from Ballad Health for \$3,000,000, payable in yearly installments of \$1,000,000 for three consecutive years. Greene County will take immediate ownership upon execution of warranty deed from Ballad Health.

On November 4, 2021, Greene County issued \$9,565,000 in general obligation bonds.

REQUIRED SUPPLEMENTARY INFORMATION

Exhibit F-1

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

	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535	\$ 1,577,416	\$ 1,683,474	\$ 1,853,209
Interest	4,332,043	4,545,585	4,768,957	4,919,196	5,076,773	5,365,371	5,716,568
Changes in Benefit Terms	0	0	0	751,500	0	0	0
Differences Between Actual and Expected Experience	(440,492)	(223,943)	(1,228,879)	(1,049,705)	726,157	1,455,304	742,751
Changes in Assumptions	0	0	0	1,592,264	0	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)	(4,058,111)
Net Change in Total Pension Liability	\$ 3,007,204	\$ 3,123,511	\$ 2,065,905	\$ 4,517,821	\$ 3,970,344	\$ 4,902,667	\$ 4,254,417
Total Pension Liability, Beginning	57,437,604	60,444,808	63,568,319	65,634,224	70,152,045	74,122,389	79,025,056
Total Pension Liability, Ending (a)	\$ 60,444,808	\$ 63,568,319	\$ 65,634,224	\$ 70,152,045	\$ 74,122,389	\$ 79,025,056	\$ 83,279,473
Plan Fiduciary Net Position							
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581	\$ 1,263,875	\$ 1,379,787	\$ 1,650,147
Contributions - Employee	916,083	920,290	941,286	890,337	948,302	1,040,015	1,101,861
Net Investment Income	8,810,783	1,912,201	1,696,610	7,386,254	5,931,058	5,668,592	3,992,399
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)	(4,058,111)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)	(65,870)	(64,260)	(63,602)
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	\$ 2,622,694
Plan Fiduciary Net Position, Beginning	52,951,290	62,124,388	64,105,172	65,663,076	72,085,319	76,752,682	81,175,334
Plan Fiduciary Net Position, Ending (b)	\$ 62,124,388	\$ 64,105,172	\$ 65,663,076	\$ 72,085,319	\$ 76,752,682	\$ 81,175,334	\$ 83,798,028
Net Pension Liability (Asset), Ending (a - b)	\$ (1,679,580)	\$ (536,853)	\$ (28,852)	\$ (1,933,274)	\$ (2,630,293)	\$ (2,150,278)	\$ (518,555)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%	100.04%	102.76%	103.55%	102.72%	100.62%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)	(10.87%)	(13.93%)	(10.43%)	(2.36%)

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

Note 2: 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	2021
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,099,411	\$ 886,237	\$ 968,047	\$ 1,026,825	\$ 1,084,194
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)	(1,736,844)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (377,638)	\$ (411,740)	\$ (623,322)	\$ (652,650)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978	\$ 23,216,143
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.69%	6.69%	7.52%	7.48%

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

Note 2: 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	2021
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 135,902	\$ 85,121	\$ 95,995	\$ 128,027
Less Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(135,902)	(85,121)	(95,995)	(128,027)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,728,761	\$ 6,337,883
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.11%	1.98%	2.03%	2.02%

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

Note 2: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust.
2019: Pension - 1.94%, SRT - 2.02%
2020: Pension - 2.03%, SRT - 1.97%
2021: Pension - 2.02%, SRT - 1.98%

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	2021
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,209,702	\$ 2,178,129	\$ 2,471,644	\$ 2,419,459	\$ 2,416,833
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)	(2,419,459)	(2,416,833)
Contribution Deficiency (Excess)	\$ 0	\$ 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	\$ 22,760,461	\$ 23,534,030
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.07%	9.05%	10.43%	10.63%	10.27%

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	2020
School Department's Proportion of the Net Pension Liability (Asset)	0.446121%	0.426135%	0.376073%	0.388788%	0.414633%	0.374730%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)	\$ (44,362)	\$ (99,221)	\$ (176,326)	\$ (234,054)	\$ (213,087)
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,728,761
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%)	(4.51%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%

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	2020
School Department's Proportion of the Net Pension Liability (Asset)	0.650774%	0.660578%	0.682241%	0.691484%	0.685050%	0.704696%	0.683861%
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)	\$ (5,214,947)
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,702,198	\$ 22,760,461
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%)	(22.91%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%

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	2020
Total OPEB Liability				
Service Cost	\$ 54,900	\$ 56,500	\$ 63,200	\$ 69,100
Interest	50,800	51,600	53,800	49,100
Differences Between Actual and Expected Experience	0	20,200	(38,400)	99,500
Changes in Assumptions or Other Inputs	0	(12,900)	84,900	127,200
Benefit Payments	(85,100)	(85,100)	(86,000)	(86,000)
Net Change in Total OPEB Liability	\$ 20,600	\$ 30,300	\$ 77,500	\$ 258,900
Total OPEB Liability, Beginning	1,415,200	1,435,800	1,466,100	1,543,600
Total OPEB Liability, Ending	<u>\$ 1,435,800</u>	<u>\$ 1,466,100</u>	<u>\$ 1,543,600</u>	<u>\$ 1,802,500</u>
Covered Employee Payroll	\$ 9,921,000	\$ 10,999,600	\$ 10,999,600	\$ 11,172,600
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%	13.33%	14.03%	16.13%

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%
2020	2.45%

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	2020
Total OPEB Liability				
Service Cost	\$ 1,465,896	\$ 1,370,299	\$ 828,568	\$ 673,996
Interest	727,812	879,623	646,449	565,573
Changes in Benefit Terms	0	(4,085,290)	64,035	0
Differences Between Actual and Expected Experience	0	(3,648,599)	(763,186)	(1,523,690)
Changes in Assumptions or Other Inputs	(1,101,051)	402,732	(1,216,854)	1,591,483
Benefit Payments	(1,161,310)	(1,265,925)	(1,200,389)	(1,096,300)
Net Change in Total OPEB Liability	\$ (68,653)	\$ (6,347,160)	\$ (1,641,377)	\$ 211,062
Total OPEB Liability, Beginning	24,039,821	23,971,168	17,624,008	15,982,631
 Total OPEB Liability, Ending	 \$ 23,971,168	 \$ 17,624,008	 \$ 15,982,631	 \$ 16,193,693
 Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	 \$ 5,476,477	 \$ 4,560,688	 \$ 4,033,794	 \$ 4,239,851
Employer Proportionate Share of the Total OPEB Liability	18,494,691	13,063,320	11,948,837	11,953,842
 Covered Employee Payroll	 \$ 33,604,536	 \$ 34,362,075	 \$ 34,362,075	 \$ 33,684,849
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%	38.02%	34.77%	35.49%

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%
2020	2.21%

(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%
2021 plan year - from 6.03% to 9.02%

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, 2021

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2021 were calculated based on the June 30, 2019, 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: (1) decreased inflation rate from 3 percent to 2.5 percent; (2) decreased the investment rate of return from 7.5 percent to 7.25 percent; (3) decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; (4) decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and (5) modified mortality assumptions.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions involving relating to the county’s trash collection and waste disposal.

Special Purpose Fund – The Special Purpose Fund is used to account for transactions relating to the county’s and the school department’s workers’ compensation and general liability insurance coverage plans.

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

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

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

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

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.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for community development and industrial expansion in the county.

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, 2021

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>ASSETS</u>						
Cash	\$ 354	\$ 53,695	\$ 0	\$ 4,309	\$ 58,358	\$ 0
Equity in Pooled Cash and Investments	1,432,284	5,165,925	339,938	0	6,938,147	1,564,276
Accounts Receivable	286,889	0	0	54,569	341,458	14,031
Due from Other Governments	0	0	0	0	0	0
Due from Other Funds	0	3,000	0	0	3,000	0
Property Taxes Receivable	2,357,289	734,739	0	0	3,092,028	1,751,452
Allowance for Uncollectible Property Taxes	(46,474)	(14,485)	0	0	(60,959)	(34,529)
Prepaid Items	0	18,964	0	0	18,964	0
Total Assets	<u>\$ 4,030,342</u>	<u>\$ 5,961,838</u>	<u>\$ 339,938</u>	<u>\$ 58,878</u>	<u>\$ 10,390,996</u>	<u>\$ 3,295,230</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 70,576	\$ 0	\$ 12,795	\$ 0	\$ 83,371	\$ 0
Accrued Payroll	24,058	0	0	0	24,058	0
Payroll Deductions Payable	13,762	0	0	0	13,762	0
Claims and Judgments Payable	0	1,017,071	0	0	1,017,071	0
Due to Other Funds	19,633	0	0	58,878	78,511	0
Due to State of Tennessee	319	0	0	0	319	0
Other Current Liabilities	0	0	5,959	0	5,959	0
Total Liabilities	<u>\$ 128,348</u>	<u>\$ 1,017,071</u>	<u>\$ 18,754</u>	<u>\$ 58,878</u>	<u>\$ 1,223,051</u>	<u>\$ 0</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 2,254,516	\$ 702,706	\$ 0	\$ 0	\$ 2,957,222	\$ 1,675,092
Deferred Delinquent Property Taxes	51,920	16,183	0	0	68,103	38,577
Other Deferred/Unavailable Revenue	0	0	0	0	0	0
Total Deferred Inflows of Resources	<u>\$ 2,306,436</u>	<u>\$ 718,889</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,025,325</u>	<u>\$ 1,713,669</u>
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 0	\$ 18,964	\$ 0	\$ 0	\$ 18,964	\$ 0
Restricted:						
Restricted for Public Safety	0	0	321,184	0	321,184	0
Restricted for Debt Service	0	0	0	0	0	1,450,110
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	4,206,914	0	0	4,206,914	0
Committed for Public Health and Welfare	1,595,558	0	0	0	1,595,558	0
Committed for Debt Service	0	0	0	0	0	131,451
Total Fund Balances	<u>\$ 1,595,558</u>	<u>\$ 4,225,878</u>	<u>\$ 321,184</u>	<u>\$ 0</u>	<u>\$ 6,142,620</u>	<u>\$ 1,581,561</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,030,342</u>	<u>\$ 5,961,838</u>	<u>\$ 339,938</u>	<u>\$ 58,878</u>	<u>\$ 10,390,996</u>	<u>\$ 3,295,230</u>

(Continued)

Exhibit G-1

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

	<u>Debt Service Funds (Cont.)</u>		<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	Education Debt Service	Total	Other Capital Projects	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 58,358
Equity in Pooled Cash and Investments	3,282,514	4,846,790	74,115	11,859,052
Accounts Receivable	0	14,031	14,031	369,520
Due from Other Governments	467,107	467,107	0	467,107
Due from Other Funds	0	0	0	3,000
Property Taxes Receivable	293,395	2,044,847	0	5,136,875
Allowance for Uncollectible Property Taxes	(5,769)	(40,298)	0	(101,257)
Prepaid Items	0	0	0	18,964
Total Assets	<u>\$ 4,037,247</u>	<u>\$ 7,332,477</u>	<u>\$ 88,146</u>	<u>\$ 17,811,619</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 83,371
Accrued Payroll	0	0	0	24,058
Payroll Deductions Payable	0	0	0	13,762
Claims and Judgments Payable	0	0	0	1,017,071
Due to Other Funds	0	0	0	78,511
Due to State of Tennessee	0	0	0	319
Other Current Liabilities	0	0	0	5,959
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,223,051</u>

(Continued)

Exhibit G-1

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

	<u>Debt Service Funds (Cont.)</u>		<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	Education Debt Service	Total	Other Capital Projects	
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 280,658	\$ 1,955,750	\$ 0	\$ 4,912,972
Deferred Delinquent Property Taxes	6,372	44,949	0	113,052
Other Deferred/Unavailable Revenue	244,277	244,277	0	244,277
Total Deferred Inflows of Resources	<u>\$ 531,307</u>	<u>\$ 2,244,976</u>	<u>\$ 0</u>	<u>\$ 5,270,301</u>
<u>FUND BALANCES</u>				
Nonspendable:				
Prepaid Items	\$ 0	\$ 0	\$ 0	\$ 18,964
Restricted:				
Restricted for Public Safety	0	0	0	321,184
Restricted for Debt Service	0	1,450,110	0	1,450,110
Restricted for Capital Projects	0	0	88,146	88,146
Committed:				
Committed for General Government	0	0	0	4,206,914
Committed for Public Health and Welfare	0	0	0	1,595,558
Committed for Debt Service	3,505,940	3,637,391	0	3,637,391
Total Fund Balances	<u>\$ 3,505,940</u>	<u>\$ 5,087,501</u>	<u>\$ 88,146</u>	<u>\$ 11,318,267</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,037,247</u>	<u>\$ 7,332,477</u>	<u>\$ 88,146</u>	<u>\$ 17,811,619</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, 2021

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>Revenues</u>						
Local Taxes	\$ 2,082,742	\$ 647,335	\$ 0	\$ 0	\$ 2,730,077	\$ 1,835,156
Fines, Forfeitures, and Penalties	0	0	96,582	0	96,582	0
Charges for Current Services	848,215	0	0	12,418	860,633	0
Other Local Revenues	409,711	47,542	0	0	457,253	4,208
State of Tennessee	59,515	1,134,096	0	0	1,193,611	0
Federal Government	0	0	0	0	0	0
Total Revenues	\$ 3,400,183	\$ 1,828,973	\$ 96,582	\$ 12,418	\$ 5,338,156	\$ 1,839,364
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 1,547,955	\$ 0	\$ 0	\$ 1,547,955	\$ 0
Finance	0	0	0	366	366	0
Administration of Justice	0	0	0	11,400	11,400	0
Public Safety	0	0	68,021	652	68,673	0
Public Health and Welfare	3,373,710	0	0	0	3,373,710	0
Other Operations	0	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	0	0	1,415,000
Interest on Debt	0	0	0	0	0	264,070
Other Debt Service	0	0	0	0	0	111,183
Capital Projects	0	0	0	0	0	0
Total Expenditures	\$ 3,373,710	\$ 1,547,955	\$ 68,021	\$ 12,418	\$ 5,002,104	\$ 1,790,253

(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
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,473	\$ 281,018	\$ 28,561	\$ 0	\$ 336,052	\$ 49,111
<u>Other Financing Sources (Uses)</u>						
Refunding Debt Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,945,000
Premiums on Debt Sold	0	0	0	0	0	796,544
Transfers Out	0	(100,310)	0	0	(100,310)	0
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	(6,660,757)
Total Other Financing Sources (Uses)	\$ 0	\$ (100,310)	\$ 0	\$ 0	\$ (100,310)	\$ 80,787
Net Change in Fund Balances	\$ 26,473	\$ 180,708	\$ 28,561	\$ 0	\$ 235,742	\$ 129,898
Fund Balance, July 1, 2020	1,569,085	4,045,170	292,623	0	5,906,878	1,451,663
Fund Balance, June 30, 2021	\$ 1,595,558	\$ 4,225,878	\$ 321,184	\$ 0	\$ 6,142,620	\$ 1,581,561

(Continued)

Exhibit G-2

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

	<u>Debt Service Funds (Cont.)</u>		<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
	Education Debt Service	Total	Community Development/ Industrial Park	Other Capital Projects	Total	
<u>Revenues</u>						
Local Taxes	\$ 2,733,107	\$ 4,568,263	\$ 0	\$ 133,948	\$ 133,948	\$ 7,432,288
Fines, Forfeitures, and Penalties	0	0	0	0	0	96,582
Charges for Current Services	0	0	0	0	0	860,633
Other Local Revenues	251,162	255,370	0	0	0	712,623
State of Tennessee	0	0	103,650	0	103,650	1,297,261
Federal Government	0	0	31,044	0	31,044	31,044
Total Revenues	\$ 2,984,269	\$ 4,823,633	\$ 134,694	\$ 133,948	\$ 268,642	\$ 10,430,431
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,547,955
Finance	0	0	0	0	0	366
Administration of Justice	0	0	0	0	0	11,400
Public Safety	0	0	0	0	0	68,673
Public Health and Welfare	0	0	0	0	0	3,373,710
Other Operations	0	0	103,650	0	103,650	103,650
Debt Service:						
Principal on Debt	1,724,788	3,139,788	0	0	0	3,139,788
Interest on Debt	468,431	732,501	0	0	0	732,501
Other Debt Service	30,972	142,155	0	0	0	142,155
Capital Projects	0	0	31,044	102,028	133,072	133,072
Total Expenditures	\$ 2,224,191	\$ 4,014,444	\$ 134,694	\$ 102,028	\$ 236,722	\$ 9,253,270

(Continued)

Exhibit G-2

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

	<u>Debt Service Funds (Cont.)</u>		<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
	Education Debt Service	Total	Community Development/ Industrial Park	Other Capital Projects	Total	
Excess (Deficiency) of Revenues Over Expenditures	\$ 760,078	\$ 809,189	\$ 0	\$ 31,920	\$ 31,920	\$ 1,177,161
<u>Other Financing Sources (Uses)</u>						
Refunding Debt Issued	\$ 0	\$ 5,945,000	\$ 0	\$ 0	\$ 0	\$ 5,945,000
Premiums on Debt Sold	0	796,544	0	0	0	796,544
Transfers Out	0	0	0	0	0	(100,310)
Payments to Refunded Debt Escrow Agent	0	(6,660,757)	0	0	0	(6,660,757)
Total Other Financing Sources (Uses)	\$ 0	\$ 80,787	\$ 0	\$ 0	\$ 0	\$ (19,523)
Net Change in Fund Balances	\$ 760,078	\$ 889,976	\$ 0	\$ 31,920	\$ 31,920	\$ 1,157,638
Fund Balance, July 1, 2020	2,745,862	4,197,525	0	56,226	56,226	10,160,629
Fund Balance, June 30, 2021	\$ 3,505,940	\$ 5,087,501	\$ 0	\$ 88,146	\$ 88,146	\$ 11,318,267

Exhibit G-3

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,082,742	\$ 0	\$ 0	\$ 2,082,742	\$ 1,972,170	\$ 1,972,170	\$ 110,572
Charges for Current Services	848,215	0	0	848,215	270,000	810,000	38,215
Other Local Revenues	409,711	0	0	409,711	112,500	331,340	78,371
State of Tennessee	59,515	0	0	59,515	45,000	45,000	14,515
Total Revenues	\$ 3,400,183	\$ 0	\$ 0	\$ 3,400,183	\$ 2,399,670	\$ 3,158,510	\$ 241,673
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 954,918	\$ (252,691)	\$ 126,278	\$ 828,505	\$ 690,906	\$ 901,551	\$ 73,046
Waste Pickup	598,913	0	2,489	601,402	622,744	688,909	87,507
Convenience Centers	483,889	(123,430)	14,233	374,692	403,752	431,548	56,856
Transfer Stations	1,335,990	0	44,672	1,380,662	1,012,881	1,510,016	129,354
Total Expenditures	\$ 3,373,710	\$ (376,121)	\$ 187,672	\$ 3,185,261	\$ 2,730,283	\$ 3,532,024	\$ 346,763
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,473	\$ 376,121	\$ (187,672)	\$ 214,922	\$ (330,613)	\$ (373,514)	\$ 588,436
Net Change in Fund Balance	\$ 26,473	\$ 376,121	\$ (187,672)	\$ 214,922	\$ (330,613)	\$ (373,514)	\$ 588,436
Fund Balance, July 1, 2020	1,569,085	(376,121)	0	1,192,964	1,343,328	1,343,328	(150,364)
Fund Balance, June 30, 2021	\$ 1,595,558	\$ 0	\$ (187,672)	\$ 1,407,886	\$ 1,012,715	\$ 969,814	\$ 438,072

Exhibit G-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2021

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 647,335	\$ 637,940	\$ 637,940	\$ 9,395
Other Local Revenues	47,542	8,500	8,500	39,042
State of Tennessee	1,134,096	1,150,000	1,150,000	(15,904)
Total Revenues	<u>\$ 1,828,973</u>	<u>\$ 1,796,440</u>	<u>\$ 1,796,440</u>	<u>\$ 32,533</u>
<u>Expenditures</u>				
General Government				
Risk Management	\$ 1,547,955	\$ 1,723,651	\$ 1,723,651	\$ 175,696
Total Expenditures	<u>\$ 1,547,955</u>	<u>\$ 1,723,651</u>	<u>\$ 1,723,651</u>	<u>\$ 175,696</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 281,018</u>	<u>\$ 72,789</u>	<u>\$ 72,789</u>	<u>\$ 208,229</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (100,310)	\$ (125,000)	\$ (125,000)	\$ 24,690
Total Other Financing Sources	<u>\$ (100,310)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ 24,690</u>
Net Change in Fund Balance	\$ 180,708	\$ (52,211)	\$ (52,211)	\$ 232,919
Fund Balance, July 1, 2020	<u>4,045,170</u>	<u>3,319,063</u>	<u>3,319,063</u>	<u>726,107</u>
Fund Balance, June 30, 2021	<u><u>\$ 4,225,878</u></u>	<u><u>\$ 3,266,852</u></u>	<u><u>\$ 3,266,852</u></u>	<u><u>\$ 959,026</u></u>

Exhibit G-5

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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 96,582	\$ 0	\$ 0	\$ 96,582	\$ 38,000	\$ 38,000	\$ 58,582
Total Revenues	\$ 96,582	\$ 0	\$ 0	\$ 96,582	\$ 38,000	\$ 38,000	\$ 58,582
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 68,021	\$ (6,738)	\$ 6,610	\$ 67,893	\$ 159,000	\$ 159,000	\$ 91,107
Total Expenditures	\$ 68,021	\$ (6,738)	\$ 6,610	\$ 67,893	\$ 159,000	\$ 159,000	\$ 91,107
Excess (Deficiency) of Revenues Over Expenditures	\$ 28,561	\$ 6,738	\$ (6,610)	\$ 28,689	\$ (121,000)	\$ (121,000)	\$ 149,689
Net Change in Fund Balance	\$ 28,561	\$ 6,738	\$ (6,610)	\$ 28,689	\$ (121,000)	\$ (121,000)	\$ 149,689
Fund Balance, July 1, 2020	292,623	(6,738)	0	285,885	285,886	285,886	(1)
Fund Balance, June 30, 2021	\$ 321,184	\$ 0	\$ (6,610)	\$ 314,574	\$ 164,886	\$ 164,886	\$ 149,688

Exhibit G-6

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, 2021

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,835,156	\$ 1,775,780	\$ 1,775,780	\$ 59,376
Other Local Revenues	4,208	1,000	1,000	3,208
Total Revenues	<u>\$ 1,839,364</u>	<u>\$ 1,776,780</u>	<u>\$ 1,776,780</u>	<u>\$ 62,584</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 445,000	\$ 505,000	\$ 445,000	\$ 0
Highways and Streets	970,000	970,000	970,000	0
<u>Interest on Debt</u>				
General Government	243,700	47,399	259,187	15,487
Highways and Streets	20,370	168,390	20,370	0
<u>Other Debt Service</u>				
General Government	111,183	43,000	120,019	8,836
Total Expenditures	<u>\$ 1,790,253</u>	<u>\$ 1,733,789</u>	<u>\$ 1,814,576</u>	<u>\$ 24,323</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 49,111</u>	<u>\$ 42,991</u>	<u>\$ (37,796)</u>	<u>\$ 86,907</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 5,945,000	\$ 0	\$ 5,945,000	\$ 0
Premiums on Debt Sold	796,544	0	796,544	0
Payments to Refunded Debt Escrow Agent	(6,660,757)	0	(6,660,757)	0
Total Other Financing Sources	<u>\$ 80,787</u>	<u>\$ 0</u>	<u>\$ 80,787</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 129,898	\$ 42,991	\$ 42,991	\$ 86,907
Fund Balance, July 1, 2020	<u>1,451,663</u>	<u>1,307,074</u>	<u>1,307,074</u>	<u>144,589</u>
Fund Balance, June 30, 2021	<u><u>\$ 1,581,561</u></u>	<u><u>\$ 1,350,065</u></u>	<u><u>\$ 1,350,065</u></u>	<u><u>\$ 231,496</u></u>

Exhibit G-7

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, 2021

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,733,107	\$ 1,524,750	\$ 1,524,750	\$ 1,208,357
Other Local Revenues	251,162	5,000	5,000	246,162
Total Revenues	<u>\$ 2,984,269</u>	<u>\$ 1,529,750</u>	<u>\$ 1,529,750</u>	<u>\$ 1,454,519</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,724,788	\$ 1,299,788	\$ 1,724,788	\$ 0
<u>Interest on Debt</u>				
Education	468,431	314,630	468,431	0
<u>Other Debt Service</u>				
Education	30,972	48,000	48,000	17,028
Total Expenditures	<u>\$ 2,224,191</u>	<u>\$ 1,662,418</u>	<u>\$ 2,241,219</u>	<u>\$ 17,028</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 760,078</u>	<u>\$ (132,668)</u>	<u>\$ (711,469)</u>	<u>\$ 1,471,547</u>
Net Change in Fund Balance	\$ 760,078	\$ (132,668)	\$ (711,469)	\$ 1,471,547
Fund Balance, July 1, 2020	<u>2,745,862</u>	<u>2,085,489</u>	<u>2,085,489</u>	<u>660,373</u>
Fund Balance, June 30, 2021	<u><u>\$ 3,505,940</u></u>	<u><u>\$ 1,952,821</u></u>	<u><u>\$ 1,374,020</u></u>	<u><u>\$ 2,131,920</u></u>

Exhibit G-8

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, 2021

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 133,948	\$ 110,000	\$ 110,000	\$ 23,948
Total Revenues	<u>\$ 133,948</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 23,948</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 102,028	\$ 112,000	\$ 112,000	\$ 9,972
Total Expenditures	<u>\$ 102,028</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>	<u>\$ 9,972</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 31,920</u>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ 33,920</u>
Net Change in Fund Balance	\$ 31,920	\$ (2,000)	\$ (2,000)	\$ 33,920
Fund Balance, July 1, 2020	<u>56,226</u>	<u>38,680</u>	<u>38,680</u>	<u>17,546</u>
Fund Balance, June 30, 2021	<u><u>\$ 88,146</u></u>	<u><u>\$ 36,680</u></u>	<u><u>\$ 36,680</u></u>	<u><u>\$ 51,466</u></u>

Major Governmental Fund

General Capital Projects Fund

The General Capital Projects Fund is used to account for the acquisition or construction of major capital facilities and other capital assets such as equipment.

Exhibit H

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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 713,224	\$ 0	\$ 0	\$ 713,224	\$ 696,650	\$ 696,650	\$ 16,574
Other Local Revenues	46,936	0	0	46,936	45,000	45,000	1,936
State of Tennessee	1,298,852	0	0	1,298,852	1,035,755	1,298,852	0
Federal Government	1,036,305	0	0	1,036,305	0	1,036,305	0
Total Revenues	\$ 3,095,317	\$ 0	\$ 0	\$ 3,095,317	\$ 1,777,405	\$ 3,076,807	\$ 18,510
<u>Expenditures</u>							
<u>Capital Outlay</u>							
COVID-19 Expenditures	\$ 1,447,268	\$ 0	\$ 0	\$ 1,447,268	\$ 0	\$ 1,447,735	\$ 467
<u>Other Debt Service</u>							
Education	116,164	0	0	116,164	0	116,164	0
<u>Capital Projects</u>							
Other General Government Projects	1,043,612	(59,360)	308,915	1,293,167	1,665,755	1,517,422	224,255
<u>Capital Projects - Donated</u>							
Capital Projects Donated to School Department	10,003,470	0	0	10,003,470	0	10,003,470	0
Total Expenditures	\$ 12,610,514	\$ (59,360)	\$ 308,915	\$ 12,860,069	\$ 1,665,755	\$ 13,084,791	\$ 224,722
Excess (Deficiency) of Revenues Over Expenditures	\$ (9,515,197)	\$ 59,360	\$ (308,915)	\$ (9,764,752)	\$ 111,650	\$ (10,007,984)	\$ 243,232
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 9,430,000	\$ 0	\$ 0	\$ 9,430,000	\$ 0	\$ 9,430,000	\$ 0
Premiums on Debt Sold	689,635	0	0	689,635	0	689,635	0
Total Other Financing Sources	\$ 10,119,635	\$ 0	\$ 0	\$ 10,119,635	\$ 0	\$ 10,119,635	\$ 0
Net Change in Fund Balance	\$ 604,438	\$ 59,360	\$ (308,915)	\$ 354,883	\$ 111,650	\$ 111,651	\$ 243,232
Fund Balance, July 1, 2020	195,111	(59,360)	0	135,751	247,401	247,401	(111,650)
Fund Balance, June 30, 2021	\$ 799,549	\$ 0	\$ (308,915)	\$ 490,634	\$ 359,051	\$ 359,052	\$ 131,582

Custodial Funds

Custodial Funds are used to account for assets held by the county in a custodial capacity or as an agent for individuals, private organizations, and other governments. Custodial Funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial fund reporting focuses on net position and changes in net position. Custodial funds are distinguished from trust funds by the absence of a trust agreement or equivalent arrangement.

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 - Custodial Fund – The Constitutional Officers - Custodial Fund is used to account for amounts collected in a custodial 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, litigants, heirs, and others.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for state grants and other restricted revenues held in trust 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 Custodial Fund – The Other Custodial Fund is used to remit tax increment financing revenues collected by the trustee that are remitted to the Industrial Development Board.

Exhibit I-1

Greene County, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2021

	Custodial Funds					
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 3,191,559	\$ 0	\$ 0	\$ 3,191,559
Equity in Pooled Cash and Investments	0	3,650	0	184,888	238,230	426,768
Accounts Receivable	0	0	1,621	0	0	1,621
Due from Other Governments	1,763,087	710,293	0	20,742	0	2,494,122
Property Taxes Receivable	0	3,987,950	0	0	0	3,987,950
Allowance for Uncollectible Property Taxes	0	(78,622)	0	0	0	(78,622)
Total Assets	\$ 1,763,087	\$ 4,623,271	\$ 3,193,180	\$ 205,630	\$ 238,230	\$ 10,023,398
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 1,763,087	\$ 721,352	\$ 0	\$ 0	\$ 0	\$ 2,484,439
Total Liabilities	\$ 1,763,087	\$ 721,352	\$ 0	\$ 0	\$ 0	\$ 2,484,439
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 3,901,919	\$ 0	\$ 0	\$ 0	\$ 3,901,919
Total Deferred Inflows of Resources	\$ 0	\$ 3,901,919	\$ 0	\$ 0	\$ 0	\$ 3,901,919
<u>NET POSITION</u>						
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 0	\$ 3,193,180	\$ 205,630	\$ 238,230	\$ 3,637,040
Total Net Position	\$ 0	\$ 0	\$ 3,193,180	\$ 205,630	\$ 238,230	\$ 3,637,040

Exhibit I-2

Greene County, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2021

	Custodial Funds						
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Other Custodial Fund	Total
<u>Additions</u>							
Sales Tax Collections for Other Governments	\$ 10,068,855	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,068,855
ADA - Educational Funds Collected for Cities	0	7,828,072	0	0	0	0	7,828,072
Fines/Fees and Other Collections	0	0	11,958,418	0	0	0	11,958,418
Drug Task Force Collections	0	0	0	143,960	0	0	143,960
District Attorney General Collections	0	0	0	0	29,936	0	29,936
Collections for Industrial Development Board	0	0	0	0	0	15,020	15,020
Total Additions	\$ 10,068,855	\$ 7,828,072	\$ 11,958,418	\$ 143,960	\$ 29,936	\$ 15,020	\$ 30,044,261
<u>Deductions</u>							
Payment of Sales Tax Collections for Other Governments	\$ 10,068,855	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,068,855
Payments to City School System	0	7,828,072	0	0	0	0	7,828,072
Payments to State	0	0	8,919,451	0	0	0	8,919,451
Payments to Individuals and Others	0	0	2,790,294	0	0	0	2,790,294
Payment of Drug Task Force Expenses	0	0	0	211,740	0	0	211,740
Payment of District Attorney General Expenses	0	0	0	0	12,468	0	12,468
Payments to Industrial Development Board	0	0	0	0	0	15,020	15,020
Total Deductions	\$ 10,068,855	\$ 7,828,072	\$ 11,709,745	\$ 211,740	\$ 12,468	\$ 15,020	\$ 29,845,900
Change in Net Position	\$ 0	\$ 0	\$ 248,673	\$ (67,780)	\$ 17,468	\$ 0	\$ 198,361
Net Position July 1, 2020	0	0	0	0	0	0	0
Restatement - See Note I.D.10	0	0	2,944,507	273,410	220,762	0	3,438,679
Net Position June 30, 2021	\$ 0	\$ 0	\$ 3,193,180	\$ 205,630	\$ 238,230	\$ 0	\$ 3,637,040

Greene County School Department

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

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

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

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

Internal School Fund – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

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

Exhibit J-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 38,605,397	\$ 165,492	\$ 12,340,898	\$ 0	\$ (26,099,007)
Support Services	20,039,566	90,776	1,249,688	10,003,470	(8,695,632)
Operation of Non-instructional Services	8,098,731	364,900	4,543,470	0	(3,190,361)
Total Governmental Activities	\$ 66,743,694	\$ 621,168	\$ 18,134,056	\$ 10,003,470	\$ (37,985,000)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,826,888
Local Option Sales Tax					8,512,371
Mixed Drink Tax					1,965
Other Local Taxes					167
Grants and Contributions Not Restricted for Specific Programs					36,209,438
Unrestricted Investment Income					31,546
Miscellaneous					429,288
Gain on Investments					58,349
Total General Revenues					\$ 53,070,012
Change in Net Position					\$ 15,085,012
Net Position, July 1, 2020					32,628,630
Restatement - See Notes I.D.10.					1,171,412
Net Position, June 30, 2021					\$ 48,885,054

Exhibit J-2

Greene County, Tennessee
 Balance Sheet - Governmental Funds
 Discretely Presented Greene County School Department
 June 30, 2021

	Major Funds			Nonmajor Funds	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 3,945,102	\$ 0	\$ 0	\$ 1,476,545	\$ 5,421,647
Equity in Pooled Cash and Investments	8,390,145	1,364,804	7,483,860	949,410	18,188,219
Accounts Receivable	356,303	0	0	0	356,303
Due from Other Governments	1,996,382	133,373	129,981	401,209	2,660,945
Property Taxes Receivable	7,995,073	0	934,538	0	8,929,611
Allowance for Uncollectible Property Taxes	(157,622)	0	(18,425)	0	(176,047)
Restricted Assets	360,225	0	0	0	360,225
Total Assets	<u>\$ 22,885,608</u>	<u>\$ 1,498,177</u>	<u>\$ 8,529,954</u>	<u>\$ 2,827,164</u>	<u>\$ 35,740,903</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 118,511	\$ 314	\$ 0	\$ 135,852	\$ 254,677
Payroll Deductions Payable	924,420	78,983	0	439	1,003,842
Due to Other Governments	0	1,213,045	0	0	1,213,045
Other Current Liabilities	3,887,849	0	0	0	3,887,849
Total Liabilities	<u>\$ 4,930,780</u>	<u>\$ 1,292,342</u>	<u>\$ 0</u>	<u>\$ 136,291</u>	<u>\$ 6,359,413</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 7,646,502	\$ 0	\$ 893,793	\$ 0	\$ 8,540,295
Deferred Delinquent Property Taxes	176,096	0	20,584	0	196,680
Other Deferred/Unavailable Revenue	616,759	0	61,676	0	678,435
Total Deferred Inflows of Resources	<u>\$ 8,439,357</u>	<u>\$ 0</u>	<u>\$ 976,053</u>	<u>\$ 0</u>	<u>\$ 9,415,410</u>

(Continued)

Exhibit J-2

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

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 1,646	\$ 5,835	\$ 0	\$ 2,690,873	\$ 2,698,354
Restricted for Capital Projects	0	0	6,285,322	0	6,285,322
Restricted for Hybrid Retirement Stabilization Funds	360,225	0	0	0	360,225
Committed:					
Committed for Education	275,077	200,000	0	0	475,077
Committed for Capital Projects	0	0	1,268,579	0	1,268,579
Assigned:					
Assigned for Education	1,175,608	0	0	0	1,175,608
Assigned for Capital Projects	1,251,600	0	0	0	1,251,600
Unassigned	6,451,315	0	0	0	6,451,315
Total Fund Balances	<u>\$ 9,515,471</u>	<u>\$ 205,835</u>	<u>\$ 7,553,901</u>	<u>\$ 2,690,873</u>	<u>\$ 19,966,080</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,885,608</u>	<u>\$ 1,498,177</u>	<u>\$ 8,529,954</u>	<u>\$ 2,827,164</u>	<u>\$ 35,740,903</u>

Exhibit J-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Greene County School Department
June 30, 2021

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

Total fund balances - balance sheet - governmental funds (Exhibit J-2)		\$	19,966,080
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	1,009,073	
Add: construction in progress		4,589,640	
Add: buildings and improvements net of accumulated depreciation		24,776,374	
Add: other capital assets net of accumulated depreciation		<u>4,535,473</u>	34,910,560
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			875,115
(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	\$	(208,157)	
Less: other postemployment benefits liability		(11,953,842)	
Less: termination benefits		<u>(334,557)</u>	(12,496,556)
(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	\$	5,766,979	
Less: deferred inflows of resources related to pensions		(2,647,373)	
Add: deferred outflows of resources related to OPEB		2,100,300	
Less: deferred inflows of resources related to OPEB		<u>(5,156,435)</u>	63,471
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - agent plan	\$	138,350	
Add: net pension asset - teacher retirement plan		213,087	
Add: net pension asset - teacher legacy pension plan		<u>5,214,947</u>	<u>5,566,384</u>
Net position of governmental activities (Exhibit A)			<u>\$ 48,885,054</u>

Exhibit J-4

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

	Major Funds			Nonmajor Funds	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>					
Local Taxes	\$ 14,989,259	\$ 0	\$ 1,590,414	\$ 0	\$ 16,579,673
Licenses and Permits	2,224	0	0	0	2,224
Charges for Current Services	285,720	0	0	169,956	455,676
Other Local Revenues	1,727,931	0	360,812	2,007,096	4,095,839
State of Tennessee	37,291,504	0	0	31,922	37,323,426
Federal Government	538,752	9,580,517	0	3,173,953	13,293,222
Other Governments and Citizens Groups	0	0	10,003,470	0	10,003,470
Total Revenues	\$ 54,835,390	\$ 9,580,517	\$ 11,954,696	\$ 5,382,927	\$ 81,753,530
<u>Expenditures</u>					
Current:					
Instruction	\$ 31,272,639	\$ 6,733,560	\$ 0	\$ 0	\$ 38,006,199
Support Services	18,020,072	2,491,389	23,373	0	20,534,834
Operation of Non-Instructional Services	3,051,948	0	0	5,124,324	8,176,272
Capital Outlay	1,136,368	139,049	0	0	1,275,417
Debt Service:					
Other Debt Service	0	0	250,000	0	250,000
Capital Projects	0	0	5,057,195	0	5,057,195
Total Expenditures	\$ 53,481,027	\$ 9,363,998	\$ 5,330,568	\$ 5,124,324	\$ 73,299,917
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,354,363	\$ 216,519	\$ 6,624,128	\$ 258,603	\$ 8,453,613

(Continued)

Exhibit J-4

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Greene County School Department (Cont.)

	Major Funds			Nonmajor Funds	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 231,183	\$ 0	\$ 0	\$ 0	\$ 231,183
Transfers Out	0	(231,183)	0	0	(231,183)
Total Other Financing Sources (Uses)	\$ 231,183	\$ (231,183)	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 1,585,546	\$ (14,664)	\$ 6,624,128	\$ 258,603	\$ 8,453,613
Restatement - See Note I.D.10	0	0	0	1,171,412	1,171,412
Fund Balance, July 1, 2020	7,929,925	220,499	929,773	1,260,858	10,341,055
Fund Balance, June 30, 2021	\$ 9,515,471	\$ 205,835	\$ 7,553,901	\$ 2,690,873	\$ 19,966,080

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, 2021

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

Net change in fund balances - total governmental funds (Exhibit J-4)		\$ 8,453,613
(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	\$ 5,845,355	
Less: current-year depreciation expense	<u>(1,644,260)</u>	4,201,095
(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		(640,313)
(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, 2020	\$ (729,220)	
Add: deferred delinquent property taxes and other deferred June 30, 2021	<u>875,115</u>	145,895
(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	\$ (5,005)	
Change in compensated absences payable	(11,041)	
Change in termination benefits	(72,993)	
Change in net pension asset/liability	(2,529,487)	
Change in deferred outflows related to pensions	698,122	
Change in deferred inflows related to pensions	4,401,045	
Change in deferred outflows related to OPEB	969,953	
Change in deferred inflows related to OPEB	<u>(525,872)</u>	<u>2,924,722</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 15,085,012</u>

Exhibit J-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department
June 30, 2021

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>ASSETS</u>			
Cash	\$ 153,904	\$ 1,322,641	\$ 1,476,545
Equity in Pooled Cash and Investments	949,410	0	949,410
Due from Other Governments	401,209	0	401,209
Total Assets	<u>\$ 1,504,523</u>	<u>\$ 1,322,641</u>	<u>\$ 2,827,164</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 123,287	\$ 12,565	\$ 135,852
Payroll Deductions Payable	439	0	439
Total Liabilities	<u>\$ 123,726</u>	<u>\$ 12,565</u>	<u>\$ 136,291</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 1,380,797	\$ 1,310,076	\$ 2,690,873
Total Fund Balances	<u>\$ 1,380,797</u>	<u>\$ 1,310,076</u>	<u>\$ 2,690,873</u>
Total Liabilities and Fund Balances	<u>\$ 1,504,523</u>	<u>\$ 1,322,641</u>	<u>\$ 2,827,164</u>

Exhibit J-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>Revenues</u>			
Charges for Current Services	\$ 169,956	\$ 0	\$ 169,956
Other Local Revenues	873	2,006,223	2,007,096
State of Tennessee	31,922	0	31,922
Federal Government	3,173,953	0	3,173,953
Total Revenues	<u>\$ 3,376,704</u>	<u>\$ 2,006,223</u>	<u>\$ 5,382,927</u>
<u>Expenditures</u>			
Current:			
Operation of Non-Instructional Services	\$ 3,256,765	\$ 1,867,559	\$ 5,124,324
Total Expenditures	<u>\$ 3,256,765</u>	<u>\$ 1,867,559</u>	<u>\$ 5,124,324</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 119,939</u>	<u>\$ 138,664</u>	<u>\$ 258,603</u>
Net Change in Fund Balances	\$ 119,939	\$ 138,664	\$ 258,603
Restatement - See Note I.D.10.	0	1,171,412	1,171,412
Fund Balance, July 1, 2020	<u>1,260,858</u>	<u>0</u>	<u>1,260,858</u>
Fund Balance, June 30, 2021	<u><u>\$ 1,380,797</u></u>	<u><u>\$ 1,310,076</u></u>	<u><u>\$ 2,690,873</u></u>

Exhibit J-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 14,989,259	\$ 0	\$ 0	\$ 14,989,259	\$ 13,263,700	\$ 13,263,700	\$ 1,725,559
Licenses and Permits	2,224	0	0	2,224	2,500	2,500	(276)
Charges for Current Services	285,720	0	0	285,720	380,524	380,524	(94,804)
Other Local Revenues	1,727,931	0	0	1,727,931	1,279,440	2,004,154	(276,223)
State of Tennessee	37,291,504	0	0	37,291,504	36,841,462	37,398,297	(106,793)
Federal Government	538,752	0	0	538,752	179,995	631,416	(92,664)
Total Revenues	\$ 54,835,390	\$ 0	\$ 0	\$ 54,835,390	\$ 51,947,621	\$ 53,680,591	\$ 1,154,799
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 26,277,415	\$ (462,707)	\$ 66,971	\$ 25,881,679	\$ 26,170,221	\$ 26,920,971	\$ 1,039,292
Special Education Program	3,311,765	0	0	3,311,765	3,531,739	3,498,513	186,748
Career and Technical Education Program	1,677,434	(27,097)	10,212	1,660,549	1,704,340	1,717,273	56,724
COVID-19 Expenditures	6,025	0	0	6,025	0	6,025	0
<u>Support Services</u>							
Attendance	184,310	0	0	184,310	187,703	190,573	6,263
Health Services	887,386	(119)	382	887,649	736,122	848,191	(39,458)
Other Student Support	1,531,616	(79,483)	43,855	1,495,988	1,448,846	1,719,806	223,818
Regular Instruction Program	2,145,000	(56,842)	42,751	2,130,909	2,223,646	2,242,676	111,767
Special Education Program	469,633	0	0	469,633	537,328	512,833	43,200
Career and Technical Education Program	108,644	0	0	108,644	115,861	114,791	6,147
Technology	209,547	(6,763)	2,016	204,800	201,000	211,000	6,200
Other Programs	310,336	0	0	310,336	0	310,336	0
Board of Education	946,473	(5,248)	3,888	945,113	1,200,813	1,200,813	255,700
Director of Schools	387,805	(750)	1,543	388,598	434,138	433,738	45,140
Office of the Principal	3,602,852	(5,973)	8,491	3,605,370	3,691,141	3,677,387	72,017
Fiscal Services	382,133	0	1,559	383,692	371,079	391,682	7,990
Operation of Plant	2,857,748	(4,267)	12,976	2,866,457	2,949,557	2,946,814	80,357
Maintenance of Plant	810,271	(8,490)	11,159	812,940	860,205	859,425	46,485

(Continued)

Exhibit J-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	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	\$ 2,736,838	\$ (13,862)	\$ 38,509	\$ 2,761,485	\$ 2,892,875	\$ 2,914,520	\$ 153,035
Central and Other	78,320	0	0	78,320	114,995	114,845	36,525
COVID-19 Expenditures	371,160	0	0	371,160	0	371,160	0
<u>Operation of Non-Instructional Services</u>							
Community Services	1,661,006	(13,621)	23,996	1,671,381	1,198,116	1,788,305	116,924
Early Childhood Education	1,390,942	(26,219)	43,379	1,408,102	1,402,896	1,414,613	6,511
<u>Capital Outlay</u>							
Regular Capital Outlay	1,136,368	(966,654)	1,183,035	1,352,749	5,000	2,005,000	652,251
Total Expenditures	<u>\$ 53,481,027</u>	<u>\$ (1,678,095)</u>	<u>\$ 1,494,722</u>	<u>\$ 53,297,654</u>	<u>\$ 51,977,621</u>	<u>\$ 56,411,290</u>	<u>\$ 3,113,636</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,354,363</u>	<u>\$ 1,678,095</u>	<u>\$ (1,494,722)</u>	<u>\$ 1,537,736</u>	<u>\$ (30,000)</u>	<u>\$ (2,730,699)</u>	<u>\$ 4,268,435</u>
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 231,183	\$ 0	\$ 0	\$ 231,183	\$ 30,000	\$ 30,000	\$ 201,183
Total Other Financing Sources	<u>\$ 231,183</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 231,183</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 201,183</u>
Net Change in Fund Balance	\$ 1,585,546	\$ 1,678,095	\$ (1,494,722)	\$ 1,768,919	\$ 0	\$ (2,700,699)	\$ 4,469,618
Fund Balance, July 1, 2020	<u>7,929,925</u>	<u>(1,678,095)</u>	<u>0</u>	<u>6,251,830</u>	<u>6,214,300</u>	<u>6,214,300</u>	<u>37,530</u>
Fund Balance, June 30, 2021	<u><u>\$ 9,515,471</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (1,494,722)</u></u>	<u><u>\$ 8,020,749</u></u>	<u><u>\$ 6,214,300</u></u>	<u><u>\$ 3,513,601</u></u>	<u><u>\$ 4,507,148</u></u>

Exhibit J-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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 9,580,517	\$ 0	\$ 0	\$ 9,580,517	\$ 6,094,089	\$ 13,835,009	\$ (4,254,492)
Total Revenues	\$ 9,580,517	\$ 0	\$ 0	\$ 9,580,517	\$ 6,094,089	\$ 13,835,009	\$ (4,254,492)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 5,160,663	\$ 0	\$ 54,134	\$ 5,214,797	\$ 2,561,385	\$ 5,989,624	\$ 774,827
Alternative Instruction Program	16,008	0	0	16,008	26,882	42,168	26,160
Special Education Program	1,443,446	(5,510)	4,694	1,442,630	1,415,138	1,865,262	422,632
Career and Technical Education Program	113,443	0	0	113,443	11,249	133,263	19,820
<u>Support Services</u>							
Health Services	66,252	0	1,357	67,609	10,000	127,360	59,751
Other Student Support	418,258	0	1,190	419,448	399,448	474,060	54,612
Regular Instruction Program	684,456	(252)	393	684,597	696,134	1,118,110	433,513
Alternative Instruction Program	9,667	0	0	9,667	10,918	11,414	1,747
Special Education Program	433,696	0	0	433,696	426,670	540,408	106,712
Career and Technical Education Program	402	0	0	402	3,000	1,840	1,438
Technology	114,654	0	3,679	118,333	0	205,800	87,467
Office of the Principal	166,246	0	0	166,246	0	168,100	1,854
Operation of Plant	402,904	0	2,404	405,308	241,265	488,010	82,702
Maintenance of Plant	26,162	0	0	26,162	0	26,250	88
Transportation	168,692	0	0	168,692	200,000	254,140	85,448
<u>Capital Outlay</u>							
Regular Capital Outlay	139,049	0	1,151,472	1,290,521	0	2,065,500	774,979
Total Expenditures	\$ 9,363,998	\$ (5,762)	\$ 1,219,323	\$ 10,577,559	\$ 6,002,089	\$ 13,511,309	\$ 2,933,750
Excess (Deficiency) of Revenues Over Expenditures	\$ 216,519	\$ 5,762	\$ (1,219,323)	\$ (997,042)	\$ 92,000	\$ 323,700	\$ (1,320,742)

(Continued)

Exhibit J-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)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (231,183)	\$ 0	\$ 0	\$ (231,183)	\$ (92,000)	\$ (323,700)	\$ 92,517
Total Other Financing Sources	\$ (231,183)	\$ 0	\$ 0	\$ (231,183)	\$ (92,000)	\$ (323,700)	\$ 92,517
Net Change in Fund Balance	\$ (14,664)	\$ 5,762	\$ (1,219,323)	\$ (1,228,225)	\$ 0	\$ 0	\$ (1,228,225)
Fund Balance, July 1, 2020	220,499	(5,762)	0	214,737	0	0	214,737
Fund Balance, June 30, 2021	\$ 205,835	\$ 0	\$ (1,219,323)	\$ (1,013,488)	\$ 0	\$ 0	\$ (1,013,488)

Exhibit J-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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 169,956	\$ 0	\$ 0	\$ 169,956	\$ 1,144,918	\$ 1,144,918	\$ (974,962)
Other Local Revenues	873	0	0	873	1,000	1,000	(127)
State of Tennessee	31,922	0	0	31,922	32,880	32,880	(958)
Federal Government	3,173,953	0	0	3,173,953	2,946,465	2,946,465	227,488
Total Revenues	\$ 3,376,704	\$ 0	\$ 0	\$ 3,376,704	\$ 4,125,263	\$ 4,125,263	\$ (748,559)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 3,256,765	\$ (207,413)	\$ 155,443	\$ 3,204,795	\$ 4,125,263	\$ 4,311,263	\$ 1,106,468
Total Expenditures	\$ 3,256,765	\$ (207,413)	\$ 155,443	\$ 3,204,795	\$ 4,125,263	\$ 4,311,263	\$ 1,106,468
Excess (Deficiency) of Revenues Over Expenditures	\$ 119,939	\$ 207,413	\$ (155,443)	\$ 171,909	\$ 0	\$ (186,000)	\$ 357,909
Net Change in Fund Balance	\$ 119,939	\$ 207,413	\$ (155,443)	\$ 171,909	\$ 0	\$ (186,000)	\$ 357,909
Fund Balance, July 1, 2020	1,260,858	(207,413)	0	1,053,445	1,098,179	1,098,179	(44,734)
Fund Balance, June 30, 2021	\$ 1,380,797	\$ 0	\$ (155,443)	\$ 1,225,354	\$ 1,098,179	\$ 912,179	\$ 313,175

Exhibit J-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, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,590,414	\$ 0	\$ 0	\$ 1,590,414	\$ 692,650	\$ 1,292,650	\$ 297,764
Other Local Revenues	360,812	0	0	360,812	20,000	20,000	340,812
Other Governments and Citizens Groups	10,003,470	0	0	10,003,470	0	10,003,470	0
Total Revenues	<u>\$ 11,954,696</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,954,696</u>	<u>\$ 712,650</u>	<u>\$ 11,316,120</u>	<u>\$ 638,576</u>
<u>Expenditures</u>							
<u>Support Services</u>							
Board of Education	\$ 23,373	\$ 0	\$ 0	\$ 23,373	\$ 23,920	\$ 23,920	\$ 547
<u>Other Debt Service</u>							
Education	250,000	0	0	250,000	0	250,000	0
<u>Capital Projects</u>							
Education Capital Projects	5,057,195	(381,971)	4,924,194	9,599,418	688,730	11,042,200	1,442,782
Total Expenditures	<u>\$ 5,330,568</u>	<u>\$ (381,971)</u>	<u>\$ 4,924,194</u>	<u>\$ 9,872,791</u>	<u>\$ 712,650</u>	<u>\$ 11,316,120</u>	<u>\$ 1,443,329</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 6,624,128</u>	<u>\$ 381,971</u>	<u>\$ (4,924,194)</u>	<u>\$ 2,081,905</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,081,905</u>
Net Change in Fund Balance	\$ 6,624,128	\$ 381,971	\$ (4,924,194)	\$ 2,081,905	\$ 0	\$ 0	\$ 2,081,905
Fund Balance, July 1, 2020	<u>929,773</u>	<u>(381,971)</u>	<u>0</u>	<u>547,802</u>	<u>0</u>	<u>0</u>	<u>547,802</u>
Fund Balance, June 30, 2021	<u>\$ 7,553,901</u>	<u>\$ 0</u>	<u>\$ (4,924,194)</u>	<u>\$ 2,629,707</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,629,707</u>

MISCELLANEOUS SCHEDULES

Exhibit K-1

Greene County, Tennessee
Schedule of Changes in Long-term Other Loans and Bonds
For the Year Ended June 30, 2021

Description of Indebtedness	Original Amount of Issue	Interest Rate		Date of Issue	Last Maturity Date	Outstanding 7-1-20	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-21
<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	\$ 440,883	\$ 0	\$ 124,788	\$ 0	\$ 316,095
Total Other Loans Payable						\$ 440,883	\$ 0	\$ 124,788	\$ 0	\$ 316,095
<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	\$ 6,635,000	\$ 0	\$ 0	\$ 6,635,000	\$ 0
General Obligation - Refunding	6,665,000	2 to 2.1		11-30-11	6-1-21	970,000	0	970,000	0	0
General Obligation - Refunding	2,305,000	2		5-23-14	6-1-23	875,000	0	295,000	0	580,000
General Obligation - Refunding	5,945,000	2 to 5		11-24-20	6-1-25	0	5,945,000	150,000	0	5,795,000
Total Payable through General Debt Service Fund						\$ 8,480,000	\$ 5,945,000	\$ 1,415,000	\$ 6,635,000	\$ 6,375,000
<u>Payable through Education Debt Service Fund</u>										
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5		6-8-16	6-1-26	\$ 7,975,000	\$ 0	\$ 1,175,000	\$ 0	\$ 6,800,000
Rural School Bonds, Series 2020	9,430,000	2 to 5		11-24-20	6-1-41	0	9,430,000	425,000	0	9,005,000
Total Payable through Education Debt Service Fund						\$ 7,975,000	\$ 9,430,000	\$ 1,600,000	\$ 0	\$ 15,805,000
Total Bonds Payable						\$ 16,455,000	\$ 15,375,000	\$ 3,015,000	\$ 6,635,000	\$ 22,180,000

Exhibit K-2

Greene County, Tennessee

Schedule of Long-term Debt Requirements by Year

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2022	\$ 125,724	\$ 1,944	\$ 127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 316,095	\$ 3,061	\$ 319,156

Year Ending June 30	Bonds		
	Principal	Interest	Total
2022	\$ 3,175,000	\$ 829,188	\$ 4,004,188
2023	3,325,000	679,138	4,004,138
2024	3,180,000	521,588	3,701,588
2025	3,345,000	362,588	3,707,588
2026	1,835,000	238,388	2,073,388
2027	390,000	190,587	580,587
2028	410,000	171,087	581,087
2029	430,000	150,587	580,587
2030	450,000	129,087	579,087
2031	465,000	115,588	580,588
2032	475,000	106,287	581,287
2033	480,000	96,788	576,788
2034	490,000	87,187	577,187
2035	500,000	77,388	577,388
2036	510,000	67,387	577,387
2037	520,000	57,188	577,188
2038	535,000	46,787	581,787
2039	545,000	36,088	581,088
2040	555,000	24,506	579,506
2041	565,000	12,712	577,712
Total	\$ 22,180,000	\$ 4,000,144	\$ 26,180,144

Exhibit K-3

Greene County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented Greene County School Department

For the Year Ended June 30, 2021

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Reimburse shared costs	<u>\$ 100,310</u>
Total Transfers Primary Government			<u><u>\$ 100,310</u></u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 231,183</u>
Total Transfers Discretely Presented Greene County School Department			<u><u>\$ 231,183</u></u>

Exhibit K-4

Greene County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 119,854	\$ 100,000	The Cincinnati Insurance Company
Road Superintendent	Section 8-24-102, <i>TCA</i>	103,770	100,000	"
Director of Schools	State Board of Education and County Board of Education	109,563 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	94,336	2,327,533	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	94,336	50,000	"
Director of Accounts and Budgets	County Commission	76,702	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	94,336	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	94,336	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	94,336 (2)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	94,336	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	114,147 (3)	100,000	"
Purchasing Agent	County Commission	47,016	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 equity pay of \$397; does not include \$3,000 Cares Act stipend.

(2) Does not include special commissioner fees of \$11,400.

(3) Includes a \$10,377 supplement as workhouse superintendent; does not include \$800 law enforcement training supplement.

Exhibit K-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2021

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 11,092,853	\$ 1,957,356	\$ 608,078	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	350,905	53,981	16,826	0	0	0
Trustee's Collections - Bankruptcy	1,225	215	67	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	134,096	23,574	7,348	0	0	0
Interest and Penalty	138,194	25,393	8,089	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	6,104	1,073	334	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	17,933	3,153	983	0	0	0
Payments in-Lieu-of Taxes - Other	46,992	8,261	2,575	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	200,922	0	0	0	0	0
Wheel Tax	852,019	0	0	0	0	0
Litigation Tax - General	176,797	0	0	0	0	0
Litigation Tax - Special Purpose	121,387	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	747,139	0	0	0	0	0
Mixed Drink Tax	1,965	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	102,035	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	55,380	9,736	3,035	0	0	0
Wholesale Beer Tax	186,824	0	0	0	0	0
Total Local Taxes	\$ 14,232,770	\$ 2,082,742	\$ 647,335	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	18,714	0	0	0	0	0
Cable TV Franchise	412,898	0	0	0	0	0
<u>Permits</u>						
Beer Permits	3,594	0	0	0	0	0
Building Permits	332,697	0	0	0	0	0
Other Permits	0	0	0	0	0	0
Total Licenses and Permits	\$ 770,824	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 28,308	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	10,313	0	0	0	0	0
Drug Control Fines	0	0	0	15,199	0	0
Jail Fees	9,804	0	0	0	0	0
Data Entry Fee - Circuit Court	3,281	0	0	0	0	0
Courtroom Security Fee	6,725	0	0	0	0	0
<u>Criminal Court</u>						
Fines	40,282	0	0	0	0	0
Drug Court Fees	2,582	0	0	0	0	0
DUI Treatment Fines	4,215	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	57,863	0	0	0	0	0
Officers Costs	76,710	0	0	0	0	0
Game and Fish Fines	250	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 24,146	\$ 0	\$ 0
Drug Court Fees	17,249	0	0	0	0	0
Jail Fees	175,714	0	0	0	0	0
DUI Treatment Fines	16,582	0	0	0	0	0
Data Entry Fee - General Sessions Court	28,364	0	0	0	0	0
Courtroom Security Fee	88,275	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	2,600	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	1,855	0	0	0	0	0
Data Entry Fee - Chancery Court	9,642	0	0	0	0	0
Courtroom Security Fee	10,430	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	3,652	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	57,237	0	0
Other Fines, Forfeitures, and Penalties	710	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 595,406	\$ 0	\$ 0	\$ 96,582	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 826,965	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	21,250	0	0	0	0
Patient Charges	4,170,842	0	0	0	0	0
Work Release Charges for Board	80	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitutional Officers - Fees
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Other General Service Charges	\$ 12,751	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Service Charges	10,577	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	13,000	0	0	0	0	0
Copy Fees	1,657	0	0	0	0	0
Telephone Commissions	218,843	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	1,018
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	11,400
Data Processing Fee - Register	26,740	0	0	0	0	0
Data Processing Fee - Sheriff	5,485	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,900	0	0	0	0	0
Data Processing Fee - County Clerk	9,285	0	0	0	0	0
Vehicle Registration Reinstatement Fees	2,180	0	0	0	0	0
Total Charges for Current Services	\$ 4,478,340	\$ 848,215	\$ 0	\$ 0	\$ 0	\$ 12,418
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 27,047	\$ 5,664	\$ 47,542	\$ 0	\$ 110	\$ 0
Lease/Rentals	0	46,078	0	0	0	0
Sale of Materials and Supplies	4,594	0	0	0	0	0
Commissary Sales	685,288	0	0	0	0	0
Sale of Recycled Materials	1,819	138,409	0	0	0	0
Miscellaneous Refunds	26,639	0	0	0	0	0
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	82,645	207,140	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Sale of Equipment	\$ 293,752	\$ 12,420	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Property	123,417	0	0	0	0	0
Contributions and Gifts	82,478	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	8,677	0	0	0	0	0
Total Other Local Revenues	<u>\$ 1,336,356</u>	<u>\$ 409,711</u>	<u>\$ 47,542</u>	<u>\$ 0</u>	<u>\$ 110</u>	<u>\$ 0</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 996,214	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	165,780	0	0	0	0	0
General Sessions Court Clerk	566,529	0	0	0	0	0
Clerk and Master	255,178	0	0	0	0	0
Register	408,370	0	0	0	0	0
Sheriff	14,038	0	0	0	0	0
Trustee	1,012,743	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 3,418,852</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 1,448	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	59,515	0	0	0	0
Other General Government Grants	41,728	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	55,200	0	0	0	0	0
Other Public Safety Grants	153,514	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 345,403	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	59,667	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	109,207	0	0	0	0	0
Beer Tax	18,369	0	0	0	0	0
Vehicle Certificate of Title Fees	14,963	0	0	0	0	0
Alcoholic Beverage Tax	167,310	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,134,096	0	0	0
State Revenue Sharing - Telecommunications	89,898	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	17,853	0	0	0	0	0
Contracted Prisoner Boarding	708,708	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
State Shared Sales Tax - Cities	10,846	0	0	0	0	0
Other State Grants	10,867	0	0	0	0	0
Other State Revenues	263,399	0	0	0	0	0
Total State of Tennessee	\$ 2,083,544	\$ 59,515	\$ 1,134,096	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA - Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Community Development	0	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
Civil Defense Reimbursement	\$ 47,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disaster Relief	0	0	0	0	0	0
COVID-19 Grant #1	44,026	0	0	0	0	0
COVID-19 Grant #2	32,600	0	0	0	0	0
Other Federal through State	136,798	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	12,120	0	0	0	0	0
Forest Service	3,956	0	0	0	0	0
COVID-19 Grant #7	23,364	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	292,761	0
Other Direct Federal Revenue	54,789	0	0	0	0	0
Total Federal Government	\$ 354,653	\$ 0	\$ 0	\$ 0	\$ 292,761	\$ 0
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 195,635	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Paving and Maintenance	0	0	0	0	0	0
Contributions	262,500	0	0	0	0	0
Contracted Services	8,420	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	1,420	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 467,975	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 27,738,720	\$ 3,400,183	\$ 1,828,973	\$ 96,582	\$ 292,871	\$ 12,418

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 0	\$ 1,448,487	\$ 271,998	\$ 666,751	\$ 0
Trustee's Collections - Prior Year	0	44,904	8,381	20,654	0
Trustee's Collections - Bankruptcy	0	160	44	74	0
Circuit Clerk/Clerk and Master Collections - Prior Years	0	17,515	5,571	9,285	0
Interest and Penalty	0	19,279	4,728	8,866	0
Payments in-Lieu-of Taxes - T.V.A.	0	797	220	367	0
Payments in-Lieu-of Taxes - Local Utilities	0	2,342	646	1,077	0
Payments in-Lieu-of Taxes - Other	0	6,138	1,668	2,823	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	2,437,855	0	0
Hotel/Motel Tax	0	133,948	0	0	0
Wheel Tax	3,053,067	0	0	0	0
Litigation Tax - General	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	154,352	0	0	0
Business Tax	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0
Mineral Severance Tax	127,248	0	0	0	0
Other County Local Option Taxes	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	7,234	1,996	3,327	0
Wholesale Beer Tax	0	0	0	0	0
Total Local Taxes	\$ 3,180,315	\$ 1,835,156	\$ 2,733,107	\$ 713,224	\$ 0

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	0	0	0	0	0
Cable TV Franchise	0	0	0	0	0
<u>Permits</u>					
Beer Permits	0	0	0	0	0
Building Permits	0	0	0	0	0
Other Permits	500	0	0	0	0
Total Licenses and Permits	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	0	0	0	0	0
Drug Control Fines	0	0	0	0	0
Jail Fees	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
<u>Criminal Court</u>					
Fines	0	0	0	0	0
Drug Court Fees	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
<u>General Sessions Court</u>					
Fines	0	0	0	0	0
Officers Costs	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0

(Continued)

Exhibit K-5

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

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

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Charges for Current Services (Cont.)</u>					
<u>General Service Charges (Cont.)</u>					
Other General Service Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Service Charges	0	0	0	0	0
<u>Fees</u>					
Subdivision Lot Fees	0	0	0	0	0
Copy Fees	0	0	0	0	0
Telephone Commissions	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0
Vehicle Registration Reinstatement Fees	0	0	0	0	0
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 4,208	\$ 1,162	\$ 1,936	\$ 0
Lease/Rentals	0	0	0	45,000	0
Sale of Materials and Supplies	32,444	0	0	0	0
Commissary Sales	0	0	0	0	0
Sale of Recycled Materials	3,660	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0
<u>Nonrecurring Items</u>					
Revenue from Joint Ventures	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items (Cont.)</u>					
Sale of Equipment	\$ 79,381	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Property	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0
<u>Other Local Revenues</u>					
Other Local Revenues	0	0	250,000	0	0
Total Other Local Revenues	\$ 115,485	\$ 4,208	\$ 251,162	\$ 46,936	\$ 0
<u>Fees Received From County Officials</u>					
<u>Fees In-Lieu-of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0
Clerk and Master	0	0	0	0	0
Register	0	0	0	0	0
Sheriff	0	0	0	0	0
Trustee	0	0	0	0	0
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	0	0	0	0
Other General Government Grants	0	0	0	1,298,852	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>State of Tennessee (Cont.)</u>					
<u>Health and Welfare Grants</u>					
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>					
State Aid Program	340,807	0	0	0	0
Litter Program	0	0	0	0	0
<u>Other State Revenues</u>					
Income Tax	0	0	0	0	0
Beer Tax	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0
Gasoline and Motor Fuel Tax	3,111,779	0	0	0	0
Petroleum Special Tax	49,665	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0
State Shared Sales Tax - Cities	0	0	0	0	0
Other State Grants	0	0	0	0	103,650
Other State Revenues	0	0	0	0	0
Total State of Tennessee	\$ 3,502,251	\$ 0	\$ 0	\$ 1,298,852	\$ 103,650
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA - Other	\$ 72,227	\$ 0	\$ 0	\$ 0	\$ 0
Community Development	0	0	0	0	31,044

(Continued)

Exhibit K-5

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

	Special Revenue Fund	Debt Service Funds		Capital Projects Funds	
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disaster Relief	585,156	0	0	0	0
COVID-19 Grant #1	0	0	0	1,036,305	0
COVID-19 Grant #2	0	0	0	0	0
Other Federal through State	0	0	0	0	0
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	0
Forest Service	12,047	0	0	0	0
COVID-19 Grant #7	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0
Total Federal Government	\$ 669,430	\$ 0	\$ 0	\$ 1,036,305	\$ 31,044
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Paving and Maintenance	196	0	0	0	0
Contributions	0	0	0	0	0
Contracted Services	8,731	0	0	0	0
<u>Citizens Groups</u>					
Donations	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 8,927	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,476,908	\$ 1,839,364	\$ 2,984,269	\$ 3,095,317	\$ 134,694

(Continued)

Exhibit K-5

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

	<u>Capital Projects Fund</u>		
	Other Capital Projects		Total
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$	0	\$ 16,045,523
Trustee's Collections - Prior Year		0	495,651
Trustee's Collections - Bankruptcy		0	1,785
Circuit Clerk/Clerk and Master Collections - Prior Years		0	197,389
Interest and Penalty		0	204,549
Payments in-Lieu-of Taxes - T.V.A.		0	8,895
Payments in-Lieu-of Taxes - Local Utilities		0	26,134
Payments in-Lieu-of Taxes - Other		0	68,457
<u>County Local Option Taxes</u>			
Local Option Sales Tax		0	2,437,855
Hotel/Motel Tax		133,948	468,818
Wheel Tax		0	3,905,086
Litigation Tax - General		0	176,797
Litigation Tax - Special Purpose		0	121,387
Litigation Tax - Jail, Workhouse, or Courthouse		0	154,352
Business Tax		0	747,139
Mixed Drink Tax		0	1,965
Mineral Severance Tax		0	127,248
Other County Local Option Taxes		0	102,035
<u>Statutory Local Taxes</u>			
Bank Excise Tax		0	80,708
Wholesale Beer Tax		0	186,824
Total Local Taxes	\$	133,948	\$ 25,558,597

(Continued)

Exhibit K-5

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

	Capital Projects Fund		
	Other Capital Projects	Total	
<hr/>			
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Marriage Licenses	\$ 0	\$ 2,921	
Animal Vaccination	0	18,714	
Cable TV Franchise	0	412,898	
<u>Permits</u>			
Beer Permits	0	3,594	
Building Permits	0	332,697	
Other Permits	0	500	
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 771,324</u>	
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	\$ 0	\$ 28,308	
Officers Costs	0	10,313	
Drug Control Fines	0	15,199	
Jail Fees	0	9,804	
Data Entry Fee - Circuit Court	0	3,281	
Courtroom Security Fee	0	6,725	
<u>Criminal Court</u>			
Fines	0	40,282	
Drug Court Fees	0	2,582	
DUI Treatment Fines	0	4,215	
<u>General Sessions Court</u>			
Fines	0	57,863	
Officers Costs	0	76,710	
Game and Fish Fines	0	250	

(Continued)

Exhibit K-5

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

	Capital Projects Fund		
	Other Capital Projects		Total
<hr/>			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>General Sessions Court (Cont.)</u>			
Drug Control Fines	\$ 0	\$	24,146
Drug Court Fees	0		17,249
Jail Fees	0		175,714
DUI Treatment Fines	0		16,582
Data Entry Fee - General Sessions Court	0		28,364
Courtroom Security Fee	0		88,275
<u>Juvenile Court</u>			
Fines	0		2,600
<u>Chancery Court</u>			
Officers Costs	0		1,855
Data Entry Fee - Chancery Court	0		9,642
Courtroom Security Fee	0		10,430
<u>Other Courts - In-county</u>			
Drug Court Fees	0		3,652
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0		57,237
Other Fines, Forfeitures, and Penalties	0		710
Total Fines, Forfeitures, and Penalties	<u>\$ 0</u>	<u>\$</u>	<u>691,988</u>
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$ 0	\$	826,965
Solid Waste Disposal Fee	0		21,250
Patient Charges	0		4,170,842
Work Release Charges for Board	0		80

(Continued)

Exhibit K-5

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

	Capital Projects Fund		
	Other Capital Projects		Total
<hr/>			
<u>Charges for Current Services (Cont.)</u>			
<u>General Service Charges (Cont.)</u>			
Other General Service Charges	\$	0	\$ 12,751
Service Charges		0	10,577
<u>Fees</u>			
Subdivision Lot Fees		0	13,000
Copy Fees		0	1,657
Telephone Commissions		0	218,843
Constitutional Officers' Fees and Commissions		0	1,018
Special Commissioner Fees/Special Master Fees		0	11,400
Data Processing Fee - Register		0	26,740
Data Processing Fee - Sheriff		0	5,485
Sexual Offender Registration Fee - Sheriff		0	6,900
Data Processing Fee - County Clerk		0	9,285
Vehicle Registration Reinstatement Fees		0	2,180
Total Charges for Current Services	\$	0	\$ 5,338,973
<hr/>			
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$	0	\$ 87,669
Lease/Rentals		0	91,078
Sale of Materials and Supplies		0	37,038
Commissary Sales		0	685,288
Sale of Recycled Materials		0	143,888
Miscellaneous Refunds		0	26,639
<u>Nonrecurring Items</u>			
Revenue from Joint Ventures		0	289,785

(Continued)

Exhibit K-5

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

	<u>Capital Projects Fund</u>	
	Other Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>		
<u>Nonrecurring Items (Cont.)</u>		
Sale of Equipment	\$ 0	\$ 385,553
Sale of Property	0	123,417
Contributions and Gifts	0	82,478
<u>Other Local Revenues</u>		
Other Local Revenues	0	258,677
Total Other Local Revenues	<u>\$ 0</u>	<u>\$ 2,211,510</u>
<u>Fees Received From County Officials</u>		
<u>Fees In-Lieu-of Salary</u>		
County Clerk	\$ 0	\$ 996,214
Circuit Court Clerk	0	165,780
General Sessions Court Clerk	0	566,529
Clerk and Master	0	255,178
Register	0	408,370
Sheriff	0	14,038
Trustee	0	1,012,743
Total Fees Received From County Officials	<u>\$ 0</u>	<u>\$ 3,418,852</u>
<u>State of Tennessee</u>		
<u>General Government Grants</u>		
Juvenile Services Program	\$ 0	\$ 1,448
Solid Waste Grants	0	59,515
Other General Government Grants	0	1,340,580
<u>Public Safety Grants</u>		
Law Enforcement Training Programs	0	55,200
Other Public Safety Grants	0	153,514

(Continued)

Exhibit K-5

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

	Capital Projects Fund		
	Other Capital Projects		Total
<hr/>			
State of Tennessee (Cont.)			
<u>Health and Welfare Grants</u>			
Health Department Programs	\$	0	\$ 345,403
<u>Public Works Grants</u>			
State Aid Program		0	340,807
Litter Program		0	59,667
<u>Other State Revenues</u>			
Income Tax		0	109,207
Beer Tax		0	18,369
Vehicle Certificate of Title Fees		0	14,963
Alcoholic Beverage Tax		0	167,310
State Revenue Sharing - T.V.A.		0	1,134,096
State Revenue Sharing - Telecommunications		0	89,898
State Shared Sports Gaming Privilege Tax		0	17,853
Contracted Prisoner Boarding		0	708,708
Gasoline and Motor Fuel Tax		0	3,111,779
Petroleum Special Tax		0	49,665
Registrar's Salary Supplement		0	15,164
State Shared Sales Tax - Cities		0	10,846
Other State Grants		0	114,517
Other State Revenues		0	263,399
Total State of Tennessee	<u>\$</u>	<u>0</u>	<u>\$ 8,181,908</u>
 <u>Federal Government</u>			
<u>Federal Through State</u>			
USDA - Other	\$	0	\$ 72,227
Community Development		0	31,044

(Continued)

Exhibit K-5

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

	<u>Capital Projects Fund</u>	
	Other Capital Projects	Total
<u>Federal Government (Cont.)</u>		
<u>Federal Through State (Cont.)</u>		
Civil Defense Reimbursement	\$ 0	\$ 47,000
Disaster Relief	0	585,156
COVID-19 Grant #1	0	1,080,331
COVID-19 Grant #2	0	32,600
Other Federal through State	0	136,798
<u>Direct Federal Revenue</u>		
Police Service (Lake Area)	0	12,120
Forest Service	0	16,003
COVID-19 Grant #7	0	23,364
American Rescue Plan Act Grant #6	0	292,761
Other Direct Federal Revenue	0	54,789
Total Federal Government	\$ 0	\$ 2,384,193
<u>Other Governments and Citizens Groups</u>		
<u>Other Governments</u>		
Prisoner Board	\$ 0	\$ 195,635
Paving and Maintenance	0	196
Contributions	0	262,500
Contracted Services	0	17,151
<u>Citizens Groups</u>		
Donations	0	1,420
Total Other Governments and Citizens Groups	\$ 0	\$ 476,902
Total	\$ 133,948	\$ 49,034,247

Exhibit K-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

	Special Revenue Funds				Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 6,634,274	\$ 0	\$ 0	\$ 0	\$ 773,432	\$ 7,407,706
Trustee's Collections - Prior Year	187,318	0	0	0	23,959	211,277
Trustee's Collections - Bankruptcy	731	0	0	0	85	816
Circuit Clerk/Clerk and Master Collections - Prior Years	92,141	0	0	0	10,770	102,911
Interest and Penalty	88,007	0	0	0	10,293	98,300
Payments in-Lieu-of Taxes - T.V.A.	5,455	0	0	0	425	5,880
Payments in-Lieu-of Taxes - Local Utilities	308,874	0	0	0	1,250	310,124
Payments in-Lieu-of Taxes - Other	28,019	0	0	0	3,275	31,294
<u>County Local Option Taxes</u>						
Local Option Sales Tax	7,609,289	0	0	0	763,065	8,372,354
Mixed Drink Tax	1,965	0	0	0	0	1,965
<u>Statutory Local Taxes</u>						
Bank Excise Tax	33,019	0	0	0	3,860	36,879
Other Statutory Local Taxes	167	0	0	0	0	167
Total Local Taxes	\$ 14,989,259	\$ 0	\$ 0	\$ 0	\$ 1,590,414	\$ 16,579,673
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,224
Total Licenses and Permits	\$ 2,224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,224
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Sale of Electricity	\$ 2,316	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,316

(Continued)

Exhibit K-6

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

	Special Revenue Funds				Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Vending Machine Collections	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	4
<u>Education Charges</u>						
Lunch Payments - Children	0	0	1,853	0	0	1,853
Lunch Payments - Adults	0	0	3,058	0	0	3,058
Income from Breakfast	0	0	776	0	0	776
A la Carte Sales	0	0	164,269	0	0	164,269
Transportation - Other State Systems	72,563	0	0	0	0	72,563
Receipts from Individual Schools	15,792	0	0	0	0	15,792
Community Service Fees - Children	194,944	0	0	0	0	194,944
TBI Criminal Background Fee	101	0	0	0	0	101
Total Charges for Current Services	\$ 285,720	\$ 0	\$ 169,956	\$ 0	\$ 0	455,676
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 87,144	\$ 0	\$ 504	\$ 0	\$ 2,247	89,895
Lease/Rentals	31,602	0	0	0	0	31,602
Sale of Recycled Materials	1,169	0	0	0	0	1,169
Miscellaneous Refunds	165,123	0	369	0	0	165,492
<u>Nonrecurring Items</u>						
Sale of Equipment	9,778	0	0	0	0	9,778
Sale of Property	0	0	0	0	358,565	358,565
Damages Recovered from Individuals	219	0	0	0	0	219
Contributions and Gifts	1,404,941	0	0	0	0	1,404,941

(Continued)

Exhibit K-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 Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>						
Other Local Revenues	\$ 27,955	\$ 0	\$ 0	\$ 2,006,223	\$ 0	\$ 2,034,178
Total Other Local Revenues	\$ 1,727,931	\$ 0	\$ 873	\$ 2,006,223	\$ 360,812	\$ 4,095,839
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 310,336	\$ 0	\$ 0	\$ 0	\$ 0	\$ 310,336
<u>State Education Funds</u>						
Basic Education Program	33,721,912	0	0	0	0	33,721,912
Early Childhood Education	1,408,494	0	0	0	0	1,408,494
School Food Service	0	0	31,922	0	0	31,922
Driver Education	20,157	0	0	0	0	20,157
Other State Education Funds	1,103,532	0	0	0	0	1,103,532
Coordinated School Health	99,921	0	0	0	0	99,921
Family Resource Centers	30,920	0	0	0	0	30,920
Statewide Student Management System (SSMS)	9,479	0	0	0	0	9,479
Career Ladder Program	74,994	0	0	0	0	74,994
Other Vocational	18,196	0	0	0	0	18,196
<u>Other State Revenues</u>						
Other State Grants	650	0	0	0	0	650
Safe Schools	369,193	0	0	0	0	369,193
Other State Revenues	123,720	0	0	0	0	123,720
Total State of Tennessee	\$ 37,291,504	\$ 0	\$ 31,922	\$ 0	\$ 0	\$ 37,323,426

(Continued)

Exhibit K-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 Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,065,930	\$ 0	\$ 0	\$ 2,065,930
USDA - Commodities	0	0	270,388	0	0	270,388
Breakfast	0	0	805,390	0	0	805,390
USDA - Other	0	0	32,245	0	0	32,245
Vocational Education - Basic Grants to States	0	177,086	0	0	0	177,086
Title I Grants to Local Education Agencies	0	2,101,125	0	0	0	2,101,125
Special Education - Grants to States	21,967	1,562,889	0	0	0	1,584,856
Special Education Preschool Grants	0	75,653	0	0	0	75,653
English Language Acquisition Grants	0	11,802	0	0	0	11,802
Rural Education	0	61,480	0	0	0	61,480
Eisenhower Professional Development State Grants	0	294,200	0	0	0	294,200
COVID-19 Grant #1	371,160	1,222,781	0	0	0	1,593,941
COVID-19 Grant #2	6,025	100,000	0	0	0	106,025
COVID-19 Grant #3	0	212,087	0	0	0	212,087
COVID-19 Grant #5	0	27,750	0	0	0	27,750
COVID-19 Grant B	0	3,733,664	0	0	0	3,733,664
Other Federal through State	52,544	0	0	0	0	52,544
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	50,916	0	0	0	0	50,916
Forest Service	36,140	0	0	0	0	36,140
Total Federal Government	\$ 538,752	\$ 9,580,517	\$ 3,173,953	\$ 0	\$ 0	\$ 13,293,222

(Continued)

Exhibit K-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 Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,003,470	\$ 10,003,470
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,003,470	\$ 10,003,470
Total	\$ 54,835,390	\$ 9,580,517	\$ 3,376,704	\$ 2,006,223	\$ 11,954,696	\$ 81,753,530

Exhibit K-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2021

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	21,800	
Social Security		1,277	
Pensions		794	
Employer Medicare		317	
Communication		6,374	
Dues and Memberships		4,587	
Legal Services		55,051	
Legal Notices, Recording, and Court Costs		323	
Other Charges		750	
Total County Commission			\$ 91,273

County Mayor/Executive

County Official/Administrative Officer	\$	119,854	
Assistant(s)		33,155	
Social Security		9,236	
Pensions		10,711	
Life Insurance		43	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		2,160	
Communication		1,464	
Dues and Memberships		2,325	
Legal Notices, Recording, and Court Costs		594	
Postal Charges		11	
Printing, Stationery, and Forms		130	
Rentals		2,960	
Travel		688	
Tuition		400	
Office Supplies		2,455	
Total County Mayor/Executive			200,331

Personnel Office

Supervisor/Director	\$	59,828	
Social Security		3,577	
Pensions		4,188	
Life Insurance		22	
Medical Insurance		16,005	
Unemployment Compensation		21	
Employer Medicare		837	
Dues and Memberships		219	
Postal Charges		72	
Printing, Stationery, and Forms		1,994	
Rentals		5,489	
Tuition		299	
Other Contracted Services		57,344	
Office Supplies		390	
Other Supplies and Materials		3,702	
Data Processing Equipment		2,112	
Total Personnel Office			156,099

(Continued)

Exhibit K-7

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

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

County Official/Administrative Officer	\$	164,567	
Paraprofessionals		42,490	
Overtime Pay		4,181	
Social Security		11,539	
Pensions		14,787	
Life Insurance		36	
Medical Insurance		23,964	
Unemployment Compensation		42	
Employer Medicare		2,997	
Other Fringe Benefits		120	
Communication		1,636	
Dues and Memberships		584	
Legal Notices, Recording, and Court Costs		220	
Postal Charges		176	
Printing, Stationery, and Forms		201	
Travel		118	
Tuition		1,075	
Other Contracted Services		3,864	
Office Supplies		908	
Periodicals		163	
Total County Attorney			\$ 273,668

Election Commission

County Official/Administrative Officer	\$	84,902
Clerical Personnel		55,156
Temporary Personnel		70,109
Overtime Pay		17,846
Election Commission		6,500
Election Workers		44,408
Social Security		11,390
Pensions		10,614
Life Insurance		59
Medical Insurance		40,137
Unemployment Compensation		173
Employer Medicare		2,873
Communication		6,474
Contracts with Private Agencies		6,975
Data Processing Services		5,000
Legal Notices, Recording, and Court Costs		9,222
Maintenance and Repair Services - Equipment		17,575
Maintenance and Repair Services - Office Equipment		3,652
Postal Charges		8,058
Printing, Stationery, and Forms		14,248
Rentals		1,406
Travel		1,357
Other Contracted Services		255
Office Supplies		14,132

(Continued)

Exhibit K-7

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

General Fund (Cont.)General Government (Cont.)Election Commission (Cont.)

Periodicals	\$	132	
Other Supplies and Materials		1,752	
Data Processing Equipment		11,745	
Office Equipment		2,259	
Total Election Commission			\$ 448,409

Register of Deeds

County Official/Administrative Officer	\$	94,336	
Accountants/Bookkeepers		33,351	
Clerical Personnel		115,246	
Social Security		14,695	
Pensions		16,958	
Life Insurance		113	
Medical Insurance		61,243	
Unemployment Compensation		109	
Employer Medicare		3,437	
Communication		1,253	
Dues and Memberships		25	
Postal Charges		98	
Rentals		23,631	
Office Supplies		1,572	
Premiums on Corporate Surety Bonds		756	
Office Equipment		6,300	
Total Register of Deeds			373,123

Codes Compliance

Postal Charges	\$	903	
Other Contracted Services		8,954	
Total Codes Compliance			9,857

Geographical Information Systems

Salary Supplements	\$	6,304	
Social Security		372	
Pensions		441	
Unemployment Compensation		4	
Employer Medicare		87	
Maintenance and Repair Services - Equipment		5,700	
Tuition		200	
Data Processing Equipment		3,550	
Total Geographical Information Systems			16,658

County Buildings

Maintenance Personnel	\$	68,495	
Part-time Personnel		9,185	
Overtime Pay		5,639	
Social Security		5,028	
Pensions		5,189	

(Continued)

Exhibit K-7

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

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

Life Insurance	\$	56	
Medical Insurance		30,199	
Unemployment Compensation		84	
Employer Medicare		1,176	
Communication		2,915	
Maintenance and Repair Services - Buildings		5,872	
Maintenance and Repair Services - Equipment		4,460	
Maintenance and Repair Services - Vehicles		771	
Pest Control		1,440	
Rentals		360	
Other Contracted Services		34,581	
Custodial Supplies		9,741	
Electricity		76,962	
Equipment and Machinery Parts		1,811	
Garage Supplies		109	
Gasoline		1,586	
General Construction Materials		12,125	
Natural Gas		7,124	
Uniforms		1,126	
Water and Sewer		3,398	
Other Supplies and Materials		1,052	
Building Improvements		6,078	
Total County Buildings			\$ 296,562

FinanceAccounting and Budgeting

Supervisor/Director	\$	76,702	
Accountants/Bookkeepers		172,035	
Social Security		14,694	
Pensions		17,270	
Life Insurance		130	
Medical Insurance		81,750	
Unemployment Compensation		126	
Employer Medicare		3,437	
Audit Services		27,532	
Communication		7,942	
Data Processing Services		21,459	
Maintenance and Repair Services - Office Equipment		8,467	
Postal Charges		3,201	
Printing, Stationery, and Forms		1,857	
Rentals		1,712	
Tuition		395	
Other Contracted Services		6,791	
Office Supplies		2,570	
Other Charges		42	
Furniture and Fixtures		171	
Office Equipment		270	
Total Accounting and Budgeting			448,553

(Continued)

Exhibit K-7

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

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

Supervisor/Director	\$	47,016	
Purchasing Personnel		37,020	
Social Security		4,826	
Pensions		5,883	
Life Insurance		43	
Medical Insurance		31,704	
Unemployment Compensation		42	
Employer Medicare		1,129	
Communication		1,396	
Dues and Memberships		280	
Legal Notices, Recording, and Court Costs		572	
Postal Charges		8	
Rentals		1,119	
Office Supplies		594	
Total Purchasing			\$ 131,632

Property Assessor's Office

County Official/Administrative Officer	\$	94,336	
Assistant(s)		41,013	
Data Processing Personnel		6,510	
Assessment Personnel		181,068	
Board and Committee Members Fees		4,070	
Social Security		19,337	
Pensions		22,533	
Life Insurance		168	
Medical Insurance		105,572	
Unemployment Compensation		183	
Employer Medicare		4,522	
Communication		2,555	
Contracts with Government Agencies		32,529	
Dues and Memberships		2,045	
Legal Notices, Recording, and Court Costs		202	
Maintenance and Repair Services - Office Equipment		1,534	
Maintenance and Repair Services - Vehicles		152	
Postal Charges		1,141	
Printing, Stationery, and Forms		160	
Rentals		1,384	
Tuition		1,000	
Other Contracted Services		45,000	
Equipment and Machinery Parts		827	
Garage Supplies		10	
Gasoline		1,203	
Office Supplies		3,534	
Periodicals		152	
Tires and Tubes		155	
Premiums on Corporate Surety Bonds		533	
Furniture and Fixtures		1,660	
Total Property Assessor's Office			575,088

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program

Gasoline	\$	792	
Total Reappraisal Program			\$ 792

County Trustee's Office

County Official/Administrative Officer	\$	94,336	
Assistant(s)		35,110	
Accountants/Bookkeepers		31,040	
Clerical Personnel		26,995	
Part-time Personnel		10,606	
Overtime Pay		1,592	
Social Security		11,456	
Pensions		13,218	
Life Insurance		86	
Medical Insurance		44,472	
Unemployment Compensation		88	
Employer Medicare		2,837	
Communication		1,058	
Dues and Memberships		260	
Maintenance and Repair Services - Office Equipment		15,792	
Postal Charges		21,624	
Printing, Stationery, and Forms		599	
Rentals		560	
Travel		84	
Tuition		1,400	
Office Supplies		2,043	
Software		40	
Data Processing Equipment		3,308	
Furniture and Fixtures		1,118	
Total County Trustee's Office			319,722

County Clerk's Office

County Official/Administrative Officer	\$	94,336	
Assistant(s)		41,212	
Clerical Personnel		162,256	
Part-time Personnel		21,721	
Overtime Pay		1,130	
Social Security		19,108	
Pensions		20,725	
Life Insurance		163	
Medical Insurance		79,024	
Unemployment Compensation		188	
Employer Medicare		4,485	
Communication		4,584	
Dues and Memberships		846	
Legal Notices, Recording, and Court Costs		400	
Maintenance and Repair Services - Office Equipment		24,876	
Postal Charges		22,383	

(Continued)

Exhibit K-7

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

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

Printing, Stationery, and Forms	\$	3,918	
Rentals		2,698	
Other Contracted Services		42	
Office Supplies		13,234	
Periodicals		449	
Other Charges		725	
Data Processing Equipment		1,115	
Total County Clerk's Office			\$ 519,618

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	94,336	
Assistant(s)		43,396	
Accountants/Bookkeepers		32,589	
Clerical Personnel		299,012	
Part-time Personnel		8,230	
Overtime Pay		10,195	
Jury and Witness Expense		1,422	
Social Security		28,574	
Pensions		33,599	
Life Insurance		292	
Medical Insurance		172,412	
Unemployment Compensation		347	
Employer Medicare		6,796	
Other Fringe Benefits		40	
Communication		4,960	
Data Processing Services		32,631	
Dues and Memberships		2,300	
Legal Notices, Recording, and Court Costs		371	
Maintenance and Repair Services - Office Equipment		11,766	
Postal Charges		6,429	
Printing, Stationery, and Forms		2,084	
Rentals		4,758	
Travel		855	
Other Contracted Services		14,988	
Office Supplies		5,940	
Data Processing Equipment		2,823	
Office Equipment		9,977	
Total Circuit Court			831,122

General Sessions Court

Judge(s)	\$	174,114	
Probation Officer(s)		41,278	
Secretary(ies)		26,399	
Overtime Pay		337	
Social Security		12,602	
Pensions		16,949	

(Continued)

Exhibit K-7

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

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

Life Insurance	\$	63	
Medical Insurance		57,420	
Unemployment Compensation		42	
Employer Medicare		3,397	
Communication		6,075	
Dues and Memberships		420	
Rentals		1,390	
Office Supplies		1,472	
Periodicals		538	
Other Supplies and Materials		77	
Total General Sessions Court			\$ 342,573

Drug Court

Other Salaries and Wages	\$	35,509	
Social Security		2,148	
Pensions		2,376	
Life Insurance		22	
Medical Insurance		10,820	
Unemployment Compensation		42	
Employer Medicare		502	
Communication		53	
Contributions		11,390	
Travel		200	
Other Charges		53	
Total Drug Court			63,115

Chancery Court

County Official/Administrative Officer	\$	94,336	
Assistant(s)		41,140	
Accountants/Bookkeepers		36,329	
Clerical Personnel		101,597	
Part-time Personnel		6,707	
Social Security		16,836	
Pensions		18,773	
Life Insurance		149	
Medical Insurance		71,503	
Unemployment Compensation		192	
Employer Medicare		3,938	
Other Fringe Benefits		10	
Bank Charges		272	
Communication		2,990	
Data Processing Services		22,824	
Dues and Memberships		310	
Legal Notices, Recording, and Court Costs		175	
Maintenance and Repair Services - Office Equipment		11,298	
Postal Charges		4,374	
Printing, Stationery, and Forms		3,438	

(Continued)

Exhibit K-7

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

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

Rentals	\$	2,583	
Travel		412	
Tuition		836	
Other Contracted Services		700	
Office Supplies		4,165	
Periodicals		4,667	
Data Processing Equipment		4,480	
Office Equipment		2,676	
Total Chancery Court			\$ 457,710

Juvenile Court

Youth Service Officer(s)	\$	45,796	
Secretary(ies)		92,343	
Overtime Pay		95	
Social Security		8,232	
Pensions		9,676	
Life Insurance		112	
Medical Insurance		51,956	
Unemployment Compensation		84	
Employer Medicare		2,241	
Communication		1,544	
Maintenance and Repair Services - Office Equipment		8,932	
Postal Charges		100	
Printing, Stationery, and Forms		269	
Rentals		903	
Travel		100	
Other Contracted Services		43,292	
Equipment and Machinery Parts		173	
Office Supplies		1,962	
Total Juvenile Court			267,810

District Attorney General

Communication	\$	2,518	
Total District Attorney General			2,518

Other Administration of Justice

Salary Supplements	\$	5,952	
Social Security		119	
Pensions		417	
Medical Insurance		14	
Maintenance and Repair Services - Office Equipment		2,281	
Total Other Administration of Justice			8,783

Courtroom Security

Lieutenant(s)	\$	48,447	
Guards		65,865	
Part-time Personnel		45,161	

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Courtroom Security (Cont.)

Overtime Pay	\$	3,039	
Social Security		8,470	
Pensions		8,090	
Life Insurance		63	
Medical Insurance		37,750	
Unemployment Compensation		166	
Employer Medicare		2,301	
Maintenance and Repair Services - Equipment		4,000	
Other Contracted Services		25	
Uniforms		924	
Other Supplies and Materials		1,856	
Law Enforcement Equipment		2,308	
Total Courtroom Security			\$ 228,465

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	114,147	
Assistant(s)		139,896	
Deputy(ies)		1,415,443	
Detective(s)		293,391	
Captain(s)		120,323	
Lieutenant(s)		294,616	
Sergeant(s)		215,154	
Mechanic(s)		71,778	
Clerical Personnel		236,158	
Part-time Personnel		32,560	
Overtime Pay		91,633	
Other Salaries and Wages		46,646	
Board and Committee Members Fees		80	
In-service Training		41,800	
Social Security		186,796	
Pensions		300,326	
Life Insurance		1,449	
Medical Insurance		911,443	
Unemployment Compensation		1,506	
Employer Medicare		43,715	
Other Fringe Benefits		180	
Communication		43,845	
Contracts with Government Agencies		12,104	
Contributions		1,746	
Dues and Memberships		2,890	
Licenses		392	
Maintenance and Repair Services - Buildings		1,708	
Maintenance and Repair Services - Equipment		1,239	
Maintenance and Repair Services - Vehicles		3,874	
Postal Charges		1,172	
Printing, Stationery, and Forms		2,000	

(Continued)

Exhibit K-7

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

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

Rentals	\$	3,742	
Travel		7,521	
Tuition		18,290	
Other Contracted Services		14,678	
Diesel Fuel		5,709	
Electricity		4,487	
Equipment and Machinery Parts		23,595	
Garage Supplies		10,993	
Gasoline		113,814	
Law Enforcement Supplies		16,306	
Office Supplies		3,721	
Tires and Tubes		14,485	
Uniforms		25,959	
Water and Sewer		638	
Other Supplies and Materials		784	
In Service/Staff Development		3,388	
Other Charges		127	
Building Improvements		5,032	
Data Processing Equipment		7,206	
Furniture and Fixtures		1,354	
Law Enforcement Equipment		97,845	
Other Equipment		1,088	
Total Sheriff's Department			\$ 5,010,772

Special Patrols

Part-time Personnel	\$	10,465	
Unemployment Compensation		21	
Employer Medicare		152	
Contributions		1,750	
Law Enforcement Equipment		70,344	
Motor Vehicles		354,856	
Total Special Patrols			437,588

Administration of the Sexual Offender Registry

Other Contracted Services	\$	5,750	
Office Supplies		345	
Law Enforcement Equipment		131	
Other Equipment		921	
Total Administration of the Sexual Offender Registry			7,147

Jail

Supervisor/Director	\$	59,209	
Deputy(ies)		1,585,450	
Captain(s)		56,117	
Lieutenant(s)		173,843	
Sergeant(s)		181,824	
Medical Personnel		206,987	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Paraprofessionals	\$	252,611
Cafeteria Personnel		179,061
Maintenance Personnel		76,715
Part-time Personnel		16,682
Overtime Pay		56,203
Other Salaries and Wages		38,161
Social Security		172,848
Pensions		201,585
Life Insurance		1,741
Medical Insurance		925,015
Unemployment Compensation		2,089
Employer Medicare		40,456
Other Fringe Benefits		250
Communication		26,754
Evaluation and Testing		330
Maintenance Agreements		13,025
Maintenance and Repair Services - Buildings		17,841
Maintenance and Repair Services - Equipment		27,084
Maintenance and Repair Services - Vehicles		245
Medical and Dental Services		80,043
Pest Control		740
Postal Charges		320
Printing, Stationery, and Forms		517
Rentals		4,124
Travel		1,477
Tuition		1,300
Disposal Fees		5,882
Other Contracted Services		1,350
Custodial Supplies		37,910
Drugs and Medical Supplies		95,361
Electricity		124,000
Equipment and Machinery Parts		54,663
Food Preparation Supplies		10,989
Food Supplies		280,898
Garage Supplies		89
Gasoline		224
General Construction Materials		27,179
Law Enforcement Supplies		3,527
Natural Gas		42,137
Office Supplies		4,431
Prisoners Clothing		5,820
Tires and Tubes		2,982
Uniforms		13,079
Water and Sewer		72,394
Other Supplies and Materials		23,819
In Service/Staff Development		1,096
Other Charges		279,366

(Continued)

Exhibit K-7

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

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

Building Improvements	\$	5,502	
Data Processing Equipment		3,799	
Food Service Equipment		11,366	
Furniture and Fixtures		1,409	
Law Enforcement Equipment		11,481	
Motor Vehicles		66,906	
Other Equipment		181,100	
Total Jail			\$ 5,769,406

Juvenile Services

Contracts with Private Agencies	\$	101,372	
Total Juvenile Services			101,372

Civil Defense

Supervisor/Director	\$	43,501	
Secretary(ies)		48,679	
Social Security		5,545	
Pensions		6,453	
Life Insurance		65	
Medical Insurance		39,876	
Unemployment Compensation		63	
Employer Medicare		1,297	
Communication		10,053	
Dues and Memberships		110	
Maintenance and Repair Services - Vehicles		66	
Printing, Stationery, and Forms		120	
Rentals		580	
Travel		550	
Other Contracted Services		3,910	
Electricity		500	
Equipment and Machinery Parts		351	
Garage Supplies		306	
Gasoline		1,107	
Office Supplies		313	
Uniforms		264	
Other Charges		172	
Data Processing Equipment		1,963	
Motor Vehicles		1,369	
Other Equipment		508	
Total Civil Defense			167,721

Rescue Squad

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

Disaster Relief

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

(Continued)

Exhibit K-7

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

General Fund (Cont.)Public Safety (Cont.)Other Emergency Management

Other Equipment	\$	6,371	
Total Other Emergency Management			\$ 6,371

Inspection and Regulation

Assistant(s)	\$	60,560	
Supervisor/Director		44,918	
Paraprofessionals		46,734	
Secretary(ies)		26,662	
Part-time Personnel		10,100	
Board and Committee Members Fees		900	
Social Security		10,475	
Pensions		12,521	
Life Insurance		100	
Medical Insurance		89,124	
Unemployment Compensation		124	
Employer Medicare		2,596	
Communication		8,758	
Data Processing Services		45	
Dues and Memberships		305	
Legal Notices, Recording, and Court Costs		760	
Licenses		235	
Maintenance and Repair Services - Office Equipment		421	
Maintenance and Repair Services - Vehicles		2,337	
Postal Charges		110	
Printing, Stationery, and Forms		464	
Rentals		2,126	
Travel		28	
Tuition		638	
Equipment and Machinery Parts		272	
Gasoline		3,967	
Office Supplies		2,140	
Tires and Tubes		334	
Uniforms		1,429	
Other Supplies and Materials		538	
Data Processing Equipment		960	
Total Inspection and Regulation			330,681

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	15,170	
Contributions		109,029	
Pauper Burials		6,300	
Travel		196	
Tuition		1,000	
Other Contracted Services		444	
Equipment and Machinery Parts		1,419	
Office Supplies		181	
Other Supplies and Materials		234	

(Continued)

Exhibit K-7

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

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

Motor Vehicles	\$	29,958	
Other Equipment		4,478	
Total County Coroner/Medical Examiner			\$ 168,409

Other Public Safety

Lieutenant(s)	\$	48,329	
Sergeant(s)		44,578	
School Resource Officer		564,661	
Overtime Pay		1,400	
In-service Training		13,600	
Social Security		40,024	
Pensions		68,832	
Life Insurance		357	
Medical Insurance		237,986	
Unemployment Compensation		355	
Employer Medicare		9,360	
Other Fringe Benefits		20	
Maintenance and Repair Services - Vehicles		120	
Travel		3,152	
Tuition		8,420	
Other Contracted Services		1,800	
Equipment and Machinery Parts		4,894	
Garage Supplies		1,473	
Gasoline		30,000	
Law Enforcement Supplies		5,735	
Office Supplies		342	
Tires and Tubes		8,500	
Uniforms		4,674	
In Service/Staff Development		3,281	
Law Enforcement Equipment		16,505	
Total Other Public Safety			1,118,398

Public Health and WelfareLocal Health Center

Medical Personnel	\$	127,236	
Clerical Personnel		67,259	
Custodial Personnel		42,344	
Part-time Personnel		5,968	
Social Security		14,275	
Pensions		16,474	
Life Insurance		124	
Medical Insurance		64,164	
Unemployment Compensation		159	
Employer Medicare		3,425	
Communication		16,750	
Dues and Memberships		375	
Maintenance Agreements		6,307	

(Continued)

Exhibit K-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Local Health Center (Cont.)

Maintenance and Repair Services - Buildings	\$	2,450	
Maintenance and Repair Services - Equipment		970	
Rentals		13,145	
Travel		546	
Other Contracted Services		1,705	
Custodial Supplies		2,507	
Drugs and Medical Supplies		24,096	
Electricity		29,067	
Office Supplies		6,880	
Periodicals		366	
Water and Sewer		1,478	
Other Supplies and Materials		1,539	
Liability Insurance		475	
Building Improvements		4,339	
Other Equipment		837	
Total Local Health Center			\$ 455,260

Rabies and Animal Control

Supervisor/Director	\$	35,223	
Paraprofessionals		62,952	
Social Security		5,860	
Pensions		6,721	
Life Insurance		76	
Medical Insurance		48,538	
Unemployment Compensation		108	
Employer Medicare		1,371	
Other Fringe Benefits		70	
Communication		4,203	
Licenses		780	
Maintenance and Repair Services - Equipment		435	
Maintenance and Repair Services - Office Equipment		629	
Maintenance and Repair Services - Vehicles		5,265	
Rentals		516	
Tuition		726	
Other Contracted Services		275	
Custodial Supplies		1,019	
Drugs and Medical Supplies		381	
Electricity		7,159	
Equipment and Machinery Parts		1,397	
Food Supplies		143	
Gasoline		7,555	
Office Supplies		548	
Tires and Tubes		1,330	
Water and Sewer		798	
Other Supplies and Materials		4,048	
Motor Vehicles		3,042	
Other Equipment		2,116	
Total Rabies and Animal Control			203,284

(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

Assistant(s)	\$ 53,126
Supervisor/Director	74,047
Captain(s)	85,482
Lieutenant(s)	88,353
Medical Personnel	902,045
Paraprofessionals	46,021
Mechanic(s)	40,797
Clerical Personnel	107,587
Part-time Personnel	66,442
Overtime Pay	738,986
Social Security	131,566
Pensions	146,163
Life Insurance	1,042
Medical Insurance	632,121
Unemployment Compensation	1,377
Employer Medicare	30,784
Other Fringe Benefits	440
Communication	25,829
Data Processing Services	8,526
Dues and Memberships	835
Licenses	5,140
Maintenance and Repair Services - Buildings	1,330
Maintenance and Repair Services - Equipment	57,082
Maintenance and Repair Services - Office Equipment	2,950
Maintenance and Repair Services - Vehicles	5,539
Pest Control	220
Postal Charges	7,029
Printing, Stationery, and Forms	2,875
Rentals	1,232
Transportation - Other than Students	3,540
Tuition	9,657
Disposal Fees	6,023
Other Contracted Services	11,560
Custodial Supplies	2,357
Diesel Fuel	83,997
Drugs and Medical Supplies	131,477
Electricity	12,717
Equipment and Machinery Parts	21,284
Garage Supplies	7,556
Gasoline	9,444
Natural Gas	4,524
Office Supplies	2,256
Tires and Tubes	15,010
Uniforms	12,865
Water and Sewer	1,063
Other Supplies and Materials	2,010
Refunds	1,980

(Continued)

Exhibit K-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Ambulance/Emergency Medical Services (Cont.)

Other Charges	\$	110,951	
Building Improvements		10,046	
Communication Equipment		26,944	
Data Processing Equipment		4,802	
Furniture and Fixtures		8,928	
Heating and Air Conditioning Equipment		5,800	
Motor Vehicles		751,680	
Office Equipment		1,434	
Health Equipment		37,224	
Other Equipment		4,817	
Total Ambulance/Emergency Medical Services			\$ 4,566,912

Alcohol and Drug Programs

Other Charges	\$	11,462	
Total Alcohol and Drug Programs			11,462

Other Local Health Services

Medical Personnel	\$	87,081	
Clerical Personnel		90,349	
Other Salaries and Wages		160,083	
Social Security		19,137	
Pensions		22,214	
Life Insurance		210	
Medical Insurance		91,456	
Unemployment Compensation		246	
Employer Medicare		4,744	
Other Fringe Benefits		280	
Travel		892	
Liability Insurance		894	
Total Other Local Health Services			477,586

Appropriation to State

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

Waste Pickup

Part-time Personnel	\$	6,572	
Other Salaries and Wages		30,465	
Social Security		1,805	
Pensions		2,133	
Life Insurance		22	
Medical Insurance		15,852	
Unemployment Compensation		40	
Employer Medicare		518	
Contributions		18,810	
Gasoline		15,000	
Other Supplies and Materials		2,745	
Total Waste Pickup			93,962

(Continued)

Exhibit K-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Other Public Health and Welfare

Other Construction	\$	19,992	
Total Other Public Health and Welfare			\$ 19,992

Social, Cultural, and Recreational ServicesLibraries

Contributions	\$	97,500	
Total Libraries			97,500

Parks and Fair Boards

Part-time Personnel	\$	58,643	
Unemployment Compensation		104	
Employer Medicare		850	
Communication		2,010	
Licenses		500	
Pest Control		240	
Rentals		560	
Other Contracted Services		7,901	
Electricity		2,597	
Gasoline		743	
Natural Gas		944	
Water and Sewer		1,282	
Other Supplies and Materials		15,910	
Site Development		168,066	
Total Parks and Fair Boards			260,350

Agriculture and Natural ResourcesAgricultural Extension Service

Salary Supplements	\$	81,389	
Social Security		4,894	
Pensions		14,873	
Life Insurance		16	
Unemployment Compensation		59	
Employer Medicare		1,124	
Communication		2,186	
Dues and Memberships		375	
Operating Lease Payments		1,270	
Office Supplies		1,319	
Data Processing Equipment		1,668	
Total Agricultural Extension Service			109,173

Forest Service

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

Soil Conservation

Paraprofessionals	\$	27,828	
Secretary(ies)		30,659	

(Continued)

Exhibit K-7

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

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

Overtime Pay	\$	191	
Social Security		3,533	
Pensions		4,107	
Life Insurance		43	
Medical Insurance		18,804	
Unemployment Compensation		42	
Employer Medicare		826	
Dues and Memberships		1,430	
Postal Charges		100	
Office Supplies		1,048	
Total Soil Conservation			\$ 88,611

Other OperationsTourism

Contributions	\$	103,891	
Total Tourism			103,891

Industrial Development

Contributions	\$	83,503	
Total Industrial Development			83,503

Veterans' Services

Supervisor/Director	\$	22,164	
Paraprofessionals		35,967	
Social Security		3,499	
Pensions		2,518	
Life Insurance		22	
Medical Insurance		15,852	
Unemployment Compensation		42	
Employer Medicare		818	
Communication		2,445	
Data Processing Services		898	
Printing, Stationery, and Forms		120	
Rentals		6,963	
Office Supplies		173	
Office Equipment		303	
Total Veterans' Services			91,784

Other Charges

Medical Insurance	\$	23,908	
Dues and Memberships		12,623	
Other Contracted Services		38,148	
Other Supplies and Materials		686	
Total Other Charges			75,365

Contributions to Other Agencies

Contributions	\$	282,139	
Total Contributions to Other Agencies			282,139

(Continued)

Exhibit K-7

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

General Fund (Cont.)Other Operations (Cont.)COVID-19 Grant #2

Other Supplies and Materials	\$	43,467	
Total COVID-19 Grant #2			\$ 43,467

Miscellaneous

Other Contracted Services	\$	2,000	
Premiums on Corporate Surety Bonds		4,007	
Trustee's Commission		277,364	
Total Miscellaneous			283,371

Total General Fund			\$ 26,742,458
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Solid Waste/Sanitation FundPublic Health and WelfareSanitation Management

Assistant(s)	\$	46,965	
Supervisor/Director		53,180	
Secretary(ies)		33,319	
Overtime Pay		812	
Social Security		8,297	
Pensions		9,010	
Life Insurance		59	
Medical Insurance		16,224	
Unemployment Compensation		80	
Employer Medicare		1,940	
Other Fringe Benefits		50	
Communication		9,193	
Contracts with Other Public Agencies		72,126	
Licenses		158	
Maintenance and Repair Services - Equipment		5,720	
Maintenance and Repair Services - Vehicles		18,667	
Medical and Dental Services		230	
Postal Charges		1,294	
Printing, Stationery, and Forms		1,664	
Rentals		1,168	
Travel		330	
Disposal Fees		44,986	
Other Contracted Services		6,800	
Custodial Supplies		1,111	
Diesel Fuel		165,202	
Electricity		5,711	
Equipment and Machinery Parts		64,399	
Garage Supplies		22,445	
Gasoline		7,099	
Lubricants		16,678	
Natural Gas		1,701	
Office Supplies		365	
Small Tools		4,083	

(Continued)

Exhibit K-7

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

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

Tires and Tubes	\$	36,696	
Uniforms		7,171	
Water and Sewer		338	
Other Supplies and Materials		5,394	
Trustee's Commission		41,437	
Building Improvements		4,160	
Data Processing Equipment		2,221	
Motor Vehicles		1,000	
Other Equipment		235,435	
Total Sanitation Management			\$ 954,918

Waste Pickup

Mechanic(s)	\$	100,110	
Truck Drivers		252,036	
Part-time Personnel		30,839	
Overtime Pay		52,095	
Social Security		26,443	
Pensions		27,740	
Life Insurance		211	
Medical Insurance		102,846	
Unemployment Compensation		409	
Employer Medicare		6,184	
Total Waste Pickup			598,913

Convenience Centers

Attendants	\$	270,598	
Overtime Pay		2,055	
Social Security		14,667	
Unemployment Compensation		720	
Employer Medicare		3,954	
Operating Lease Payments		1,808	
Maintenance and Repair Services - Buildings		1,555	
Rentals		100	
Other Contracted Services		3,798	
Crushed Stone		12,096	
Custodial Supplies		670	
Electricity		20,562	
Water and Sewer		4,373	
Other Supplies and Materials		6,159	
Other Charges		135	
Building Improvements		111,079	
Other Equipment		29,560	
Total Convenience Centers			483,889

Transfer Stations

Equipment Operators - Heavy	\$	32,779	
Truck Drivers		87,696	

(Continued)

Exhibit K-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Transfer Stations (Cont.)

Attendants	\$	18,809	
Part-time Personnel		3,202	
Overtime Pay		7,737	
Social Security		9,044	
Pensions		10,190	
Life Insurance		85	
Medical Insurance		49,046	
Unemployment Compensation		181	
Employer Medicare		2,115	
Communication		540	
Contracts with Other Public Agencies		783,845	
Licenses		18	
Maintenance and Repair Services - Buildings		2,580	
Maintenance and Repair Services - Equipment		1,250	
Maintenance and Repair Services - Vehicles		1,734	
Other Contracted Services		4,023	
Crushed Stone		549	
Custodial Supplies		209	
Diesel Fuel		21,832	
Equipment and Machinery Parts		21,497	
Garage Supplies		1,402	
Office Supplies		635	
Tires and Tubes		39,999	
Other Supplies and Materials		1,942	
Other Capital Outlay		233,051	
Total Transfer Stations			\$ 1,335,990

Total Solid Waste/Sanitation Fund \$ 3,373,710

Special Purpose Fund

General Government

Risk Management

Consultants	\$	38,500	
Building and Contents Insurance		177,755	
Liability Insurance		253,834	
Trustee's Commission		24,710	
Workers' Compensation Insurance		156,358	
Liability Claims		616,676	
Other Self-insured Claims		280,122	
Total Risk Management			\$ 1,547,955

Total Special Purpose Fund 1,547,955

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	2,494	
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(Continued)

Exhibit K-7

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Travel	\$	1,056	
Veterinary Services		13,285	
Other Contracted Services		2,475	
Electricity		5,946	
Food Supplies		7,814	
Law Enforcement Supplies		539	
Water and Sewer		252	
Other Supplies and Materials		389	
Law Enforcement Equipment		33,771	
Total Drug Enforcement			\$ 68,021

Total Drug Control Fund \$ 68,021

Other General Government Special Revenue Fund

Public Health and Welfare

Waste Pickup

Other Capital Outlay	\$	292,761	
Total Waste Pickup			\$ 292,761

Total Other General Government Special Revenue Fund 292,761

Constitutional Officers - Fees Fund

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$	366	
Total County Trustee's Office			\$ 366

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	11,400	
Total Chancery Court			11,400

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$	652	
Total Sheriff's Department			652

Total Constitutional Officers - Fees Fund 12,418

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	103,770	
Accountants/Bookkeepers		68,475	
Overtime Pay		267	
Social Security		10,342	
Pensions		12,076	

(Continued)

Exhibit K-7

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Administration (Cont.)

Life Insurance	\$	61	
Medical Insurance		45,274	
Unemployment Compensation		42	
Employer Medicare		2,419	
Dues and Memberships		4,479	
Maintenance and Repair Services - Buildings		346	
Maintenance and Repair Services - Office Equipment		162	
Postal Charges		467	
Tuition		160	
Other Contracted Services		1,702	
Office Supplies		1,568	
Other Charges		203	
Data Processing Equipment		100	
Furniture and Fixtures		430	
Total Administration			\$ 252,343

Highway and Bridge Maintenance

Assistant(s)	\$	57,649	
Foremen		190,408	
Equipment Operators - Heavy		283,769	
Equipment Operators - Light		283,705	
Truck Drivers		303,603	
Laborers		462,740	
Part-time Personnel		27,369	
Overtime Pay		34,560	
Social Security		97,933	
Pensions		112,196	
Life Insurance		1,136	
Medical Insurance		677,138	
Unemployment Compensation		1,337	
Employer Medicare		23,084	
Other Fringe Benefits		40	
Engineering Services		86,512	
Licenses		75	
Other Contracted Services		57,239	
Asphalt		89,835	
Concrete		7,445	
Crushed Stone		152,790	
General Construction Materials		66,908	
Pipe - Metal		77,432	
Road Signs		34,033	
Salt		42,881	
Bridge Construction		254,295	
Data Processing Equipment		948	
Total Highway and Bridge Maintenance			3,427,060

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

Supervisor/Director	\$	42,134	
Mechanic(s)		151,882	
Laborers		74,866	
Overtime Pay		4,005	
Social Security		16,277	
Pensions		18,941	
Life Insurance		182	
Medical Insurance		99,402	
Unemployment Compensation		200	
Employer Medicare		3,807	
Licenses		372	
Maintenance and Repair Services - Equipment		39,229	
Maintenance and Repair Services - Vehicles		14,360	
Custodial Supplies		652	
Diesel Fuel		145,148	
Equipment and Machinery Parts		197,890	
Garage Supplies		82,145	
Gasoline		55,541	
Lubricants		14,748	
Small Tools		5,894	
Tires and Tubes		48,998	
Other Charges		208	
Total Operation and Maintenance of Equipment			\$ 1,016,881

Asphalt Plant Operations

Equipment Operators - Heavy	\$	22,611	
Social Security		1,351	
Pensions		1,583	
Life Insurance		19	
Medical Insurance		9,589	
Unemployment Compensation		2	
Employer Medicare		316	
Other Contracted Services		895	
Asphalt - Liquid		1,054,200	
Crushed Stone		841,243	
Electricity		35,916	
Equipment and Machinery Parts		55	
General Construction Materials		5,464	
Natural Gas		56,990	
Water and Sewer		317	
Other Supplies and Materials		8,166	
Total Asphalt Plant Operations			2,038,717

Other Charges

Medical Insurance	\$	4,158
Communication		7,593
Electricity		11,986

(Continued)

Exhibit K-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Natural Gas	\$	2,390	
Water and Sewer		809	
Trustee's Commission		63,189	
Other Charges		3,978	
Total Other Charges			\$ 94,103

Capital Outlay

Building Improvements	\$	3,650	
Highway Equipment		785,539	
Motor Vehicles		208,465	
Total Capital Outlay			997,654

Total Highway/Public Works Fund \$ 7,826,758

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	445,000	
Total General Government			\$ 445,000

Highways and Streets

Principal on Bonds	\$	970,000	
Total Highways and Streets			970,000

Interest on Debt

General Government

Interest on Bonds	\$	243,700	
Total General Government			243,700

Highways and Streets

Interest on Bonds	\$	20,370	
Total Highways and Streets			20,370

Other Debt Service

General Government

Trustee's Commission	\$	32,045	
Other Charges		2,119	
Underwriter's Discount		29,950	
Other Debt Issuance Charges		47,069	
Total General Government			111,183

Total General Debt Service Fund 1,790,253

Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$	1,600,000	
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(Continued)

Exhibit K-7

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

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

Principal on Other Loans	\$	124,788	
Total Education			\$ 1,724,788

Interest on DebtEducation

Interest on Bonds	\$	465,551	
Interest on Other Loans		2,880	
Total Education			468,431

Other Debt ServiceEducation

Trustee's Commission	\$	30,192	
Other Charges		780	
Total Education			<u>30,972</u>

Total Education Debt Service Fund			\$ 2,224,191
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General Capital Projects FundCapital OutlayCOVID-19 Expenditures

Architects	\$	50,430	
Legal Notices, Recording, and Court Costs		288	
Building Construction		985,528	
Motor Vehicles		292,310	
Site Development		18,977	
Other Equipment		99,735	
Total COVID-19 Expenditures			\$ 1,447,268

Other Debt ServiceEducation

Underwriter's Discount	\$	56,845	
Other Debt Issuance Charges		59,319	
Total Education			116,164

Capital ProjectsOther General Government Projects

Architects	\$	11,370
Other Contracted Services		1,020
General Construction Materials		6,028
Trustee's Commission		14,159
Building Construction		600
Building Improvements		23,827
Communication Equipment		47,669
Data Processing Equipment		776
Heating and Air Conditioning Equipment		7,800
Motor Vehicles		36,450
Site Development		250,464

(Continued)

Exhibit K-7

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Other General Government Projects (Cont.)

Other Equipment	\$ 261,286	
Other Capital Outlay	382,163	
Total Other General Government Projects		\$ 1,043,612

Capital Projects - Donated

Capital Projects Donated to School Department

Contributions	\$ 10,003,470	
Total Capital Projects Donated to School Department		10,003,470

Total General Capital Projects Fund \$ 12,610,514

Community Development/Industrial Park Fund

Other Operations

Other Economic and Community Development

Other Charges	\$ 103,650	
Total Other Economic and Community Development		\$ 103,650

Capital Projects

Public Utility Projects

Consultants	\$ 31,044	
Total Public Utility Projects		31,044

Total Community Development/Industrial Park Fund 134,694

Other Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Contributions	\$ 100,846	
Trustee's Commission	1,182	
Total Social, Cultural, and Recreation Projects		\$ 102,028

Total Other Capital Projects Fund 102,028

Total Governmental Funds - Primary Government \$ 56,725,761

Exhibit K-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2021

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	17,764,856	
Career Ladder Program		44,499	
Career Ladder Extended Contracts		43,275	
Educational Assistants		638,758	
Other Salaries and Wages		59,620	
Certified Substitute Teachers		152,548	
Non-certified Substitute Teachers		55,000	
Social Security		1,092,033	
Pensions		1,723,224	
Life Insurance		5,560	
Medical Insurance		3,149,039	
Dental Insurance		19,752	
Unemployment Compensation		18,148	
Employer Medicare		256,063	
Contracts with Private Agencies		19,408	
Maintenance and Repair Services - Equipment		11,748	
Other Contracted Services		85,103	
Instructional Supplies and Materials		135,026	
Textbooks - Bound		217,822	
Software		92,648	
Other Supplies and Materials		214,466	
Other Charges		99,862	
Regular Instruction Equipment		378,957	
Total Regular Instruction Program			\$ 26,277,415

Special Education Program

Teachers	\$	1,893,762	
Career Ladder Program		4,000	
Homebound Teachers		63,666	
Educational Assistants		148,478	
Speech Pathologist		270,236	
Certified Substitute Teachers		3,614	
Non-certified Substitute Teachers		6,840	
Social Security		134,478	
Pensions		209,732	
Life Insurance		720	
Medical Insurance		412,117	
Dental Insurance		2,250	
Unemployment Compensation		2,092	
Employer Medicare		32,755	
Contracts with Private Agencies		69,502	
Evaluation and Testing		775	
Maintenance and Repair Services - Equipment		194	
Other Contracted Services		23	
Instructional Supplies and Materials		52,802	
Other Supplies and Materials		3,729	
Total Special Education Program			3,311,765

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Career and Technical Education Program

Teachers	\$	963,560	
Career Ladder Program		3,000	
Certified Substitute Teachers		13,079	
Non-certified Substitute Teachers		5,562	
Social Security		56,839	
Pensions		88,426	
Life Insurance		271	
Medical Insurance		150,920	
Dental Insurance		868	
Unemployment Compensation		1,116	
Employer Medicare		13,293	
Contracts with Other School Systems		304,571	
Instructional Supplies and Materials		36,452	
Other Supplies and Materials		1,258	
Other Charges		37,690	
Vocational Instruction Equipment		529	
Total Career and Technical Education Program			\$ 1,677,434

COVID-19 Expenditures

Unemployment Compensation	\$	6,025	
Total COVID-19 Expenditures			6,025

Support Services

Attendance

Supervisor/Director	\$	53,751	
Clerical Personnel		35,838	
Other Salaries and Wages		26,597	
Social Security		6,837	
Pensions		10,452	
Life Insurance		20	
Medical Insurance		10,971	
Dental Insurance		150	
Unemployment Compensation		139	
Employer Medicare		1,642	
Other Contracted Services		37,913	
Total Attendance			184,310

Health Services

Supervisor/Director	\$	52,497	
Medical Personnel		431,493	
Other Salaries and Wages		15,018	
Social Security		28,478	
Pensions		37,369	
Life Insurance		248	
Medical Insurance		145,891	
Dental Insurance		1,337	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Unemployment Compensation	\$	418	
Employer Medicare		6,660	
Communication		1,996	
Travel		2,141	
Drugs and Medical Supplies		7,495	
Other Supplies and Materials		10,391	
In Service/Staff Development		256	
Other Charges		139,022	
Health Equipment		6,676	
Total Health Services			\$ 887,386

Other Student Support

Career Ladder Program	\$	1,000	
Guidance Personnel		704,306	
Attendants		77,512	
Certified Substitute Teachers		99	
Non-certified Substitute Teachers		199	
Social Security		46,633	
Pensions		72,303	
Life Insurance		264	
Medical Insurance		124,097	
Dental Insurance		1,614	
Unemployment Compensation		461	
Employer Medicare		10,906	
Contracts with Government Agencies		262,500	
Other Contracted Services		86,023	
Other Supplies and Materials		701	
Other Charges		22,684	
Other Equipment		120,314	
Total Other Student Support			1,531,616

Regular Instruction Program

Supervisor/Director	\$	202,828	
Career Ladder Program		5,000	
Librarians		805,406	
Education Media Personnel		374,474	
Clerical Personnel		35,861	
Educational Assistants		36,236	
Other Salaries and Wages		55,628	
Certified Substitute Teachers		1,216	
Non-certified Substitute Teachers		1,961	
Social Security		87,463	
Pensions		141,831	
Life Insurance		451	
Medical Insurance		262,746	
Dental Insurance		2,296	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Unemployment Compensation	\$	807	
Employer Medicare		20,582	
Communication		5,256	
Consultants		28	
Travel		16,468	
Other Contracted Services		12,203	
Library Books/Media		24,167	
Other Supplies and Materials		47,145	
In Service/Staff Development		827	
Other Charges		4,120	
Total Regular Instruction Program			\$ 2,145,000

Special Education Program

Supervisor/Director	\$	84,947	
Career Ladder Program		3,000	
Psychological Personnel		109,847	
Assessment Personnel		58,901	
Secretary(ies)		18,117	
Other Salaries and Wages		67,955	
Social Security		20,274	
Pensions		30,820	
Life Insurance		79	
Medical Insurance		42,026	
Dental Insurance		583	
Unemployment Compensation		139	
Employer Medicare		4,741	
Communication		899	
Contracts with Other Public Agencies		4,248	
Operating Lease Payments		516	
Maintenance and Repair Services - Equipment		885	
Travel		7,130	
Other Supplies and Materials		10,973	
In Service/Staff Development		1,315	
Other Charges		2,238	
Total Special Education Program			469,633

Career and Technical Education Program

Supervisor/Director	\$	84,947	
Career Ladder Program		1,000	
Social Security		5,305	
Pensions		8,827	
Life Insurance		14	
Medical Insurance		7,128	
Unemployment Compensation		32	
Employer Medicare		1,241	
Travel		150	
Total Career and Technical Education Program			108,644

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Technology

Internet Connectivity	\$	101,158	
Cabling		9,857	
Software		98,532	
Total Technology			\$ 209,547

Other Programs

On-behalf Payments to OPEB	\$	310,336	
Total Other Programs			310,336

Board of Education

Secretary to Board	\$	6,500	
Longevity Pay		191,563	
Board and Committee Members Fees		7,975	
Social Security		12,487	
Pensions		485	
Life Insurance		1,044	
Medical Insurance		325,452	
Employer Medicare		2,971	
Audit Services		26,000	
Dues and Memberships		20,026	
Legal Services		28,976	
Travel		2,699	
Other Contracted Services		4,250	
Trustee's Commission		291,783	
Criminal Investigation of Applicants - TBI		11,732	
Other Charges		12,530	
Total Board of Education			946,473

Director of Schools

County Official/Administrative Officer	\$	109,563	
Assistant(s)		120,413	
Clerical Personnel		32,240	
Social Security		13,386	
Pensions		22,856	
Life Insurance		54	
Medical Insurance		29,991	
Dental Insurance		450	
Unemployment Compensation		130	
Employer Medicare		3,557	
Advertising		6,653	
Communication		23,322	
Dues and Memberships		7,614	
Postal Charges		3,512	
Travel		1,013	
Other Contracted Services		10,760	
Office Supplies		1,983	
Other Charges		308	
Total Director of Schools			387,805

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	1,151,564	
Career Ladder Program		6,000	
Accountants/Bookkeepers		9,000	
Assistant Principals		654,485	
Secretary(ies)		662,323	
Other Salaries and Wages		73,489	
Social Security		150,466	
Pensions		240,421	
Life Insurance		798	
Medical Insurance		545,483	
Dental Insurance		4,635	
Unemployment Compensation		465	
Employer Medicare		35,190	
Communication		32,497	
Other Contracted Services		32,523	
Other Supplies and Materials		3,313	
Other Charges		200	
Total Office of the Principal			\$ 3,602,852

Fiscal Services

Supervisor/Director	\$	63,748	
Clerical Personnel		173,991	
Social Security		13,623	
Pensions		16,268	
Life Insurance		70	
Medical Insurance		40,494	
Dental Insurance		948	
Unemployment Compensation		30,008	
Employer Medicare		3,186	
Dues and Memberships		220	
Travel		635	
Other Contracted Services		8,324	
Data Processing Supplies		1,247	
Office Supplies		1,594	
Other Supplies and Materials		1,247	
Other Charges		21,509	
Administration Equipment		5,021	
Total Fiscal Services			382,133

Operation of Plant

Custodial Personnel	\$	902,183	
Other Salaries and Wages		134,770	
Social Security		62,419	
Pensions		70,232	
Life Insurance		510	
Medical Insurance		272,954	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Dental Insurance	\$	900	
Unemployment Compensation		2,325	
Employer Medicare		14,598	
Maintenance and Repair Services - Equipment		11,096	
Travel		2,452	
Other Contracted Services		23,566	
Custodial Supplies		114,704	
Electricity		955,279	
Natural Gas		131,586	
Water and Sewer		148,844	
Other Supplies and Materials		2,843	
Other Charges		609	
Plant Operation Equipment		5,878	
Total Operation of Plant			\$ 2,857,748

Maintenance of Plant

Supervisor/Director	\$	57,263	
Clerical Personnel		33,197	
Maintenance Personnel		297,440	
Social Security		23,550	
Pensions		27,153	
Life Insurance		144	
Medical Insurance		80,613	
Dental Insurance		900	
Unemployment Compensation		353	
Employer Medicare		5,508	
Communication		620	
Laundry Service		4,761	
Maintenance and Repair Services - Buildings		172,423	
Maintenance and Repair Services - Equipment		23,045	
Travel		1,143	
Other Contracted Services		33,347	
Equipment and Machinery Parts		14,876	
Other Supplies and Materials		16,353	
Other Charges		13,408	
Maintenance Equipment		4,174	
Total Maintenance of Plant			810,271

Transportation

Supervisor/Director	\$	1,500	
Mechanic(s)		244,795	
Bus Drivers		1,118,148	
Other Salaries and Wages		172,358	
Social Security		91,788	
Pensions		106,119	
Life Insurance		970	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Medical Insurance	\$	423,887	
Dental Insurance		4,437	
Unemployment Compensation		2,976	
Employer Medicare		21,737	
Communication		1,140	
Laundry Service		5,000	
Maintenance and Repair Services - Vehicles		3,707	
Medical and Dental Services		15,701	
Travel		1,426	
Other Contracted Services		190	
Diesel Fuel		137,602	
Garage Supplies		4,176	
Gasoline		27,846	
Lubricants		17,906	
Tires and Tubes		34,933	
Vehicle Parts		198,082	
Other Supplies and Materials		12,420	
Other Charges		77,105	
Transportation Equipment		10,889	
Total Transportation			\$ 2,736,838

Central and Other

Other Salaries and Wages	\$	56,130	
Social Security		3,118	
Pensions		3,079	
Life Insurance		29	
Medical Insurance		15,109	
Unemployment Compensation		126	
Employer Medicare		729	
Total Central and Other			78,320

COVID-19 Expenditures

Other Charges	\$	371,160	
Total COVID-19 Expenditures			371,160

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	5,848	
Teachers		18,048	
Clerical Personnel		11,409	
Educational Assistants		7,235	
Other Salaries and Wages		1,004,588	
Social Security		63,372	
Pensions		71,257	
Life Insurance		8	
Medical Insurance		145,063	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Dental Insurance	\$	450	
Unemployment Compensation		465	
Employer Medicare		14,849	
Retirement - Hybrid Stabilization		233	
Travel		14,364	
Food Supplies		2,992	
Instructional Supplies and Materials		191,703	
Other Supplies and Materials		28,196	
In Service/Staff Development		1,309	
Other Charges		26,392	
Other Equipment		53,225	
Total Community Services			\$ 1,661,006

Early Childhood Education

Supervisor/Director	\$	18,515	
Teachers		706,823	
Clerical Personnel		16,793	
Educational Assistants		86,132	
Certified Substitute Teachers		1,060	
Non-certified Substitute Teachers		4,157	
Social Security		48,602	
Pensions		80,334	
Life Insurance		297	
Medical Insurance		158,939	
Dental Insurance		1,454	
Unemployment Compensation		837	
Employer Medicare		11,366	
Retirement - Hybrid Stabilization		773	
Contracts with Other Public Agencies		190,599	
Maintenance and Repair Services - Equipment		57	
Instructional Supplies and Materials		57,638	
Other Supplies and Materials		5,814	
In Service/Staff Development		752	
Total Early Childhood Education			1,390,942

Capital Outlay

Regular Capital Outlay

Architects	\$	40,141	
Building Improvements		1,028,638	
Other Equipment		67,589	
Total Regular Capital Outlay			<u>1,136,368</u>

Total General Purpose School Fund \$ 53,481,027

(Continued)

Exhibit K-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	2,165,014	
Educational Assistants		329,543	
Certified Substitute Teachers		13,639	
Non-certified Substitute Teachers		19,089	
Social Security		145,897	
Pensions		219,673	
Life Insurance		269	
Medical Insurance		173,105	
Dental Insurance		1,296	
Unemployment Compensation		779	
Employer Medicare		35,162	
Other Fringe Benefits		1,749	
Instructional Supplies and Materials		306,085	
Software		340,141	
Other Supplies and Materials		6,684	
Regular Instruction Equipment		1,190,451	
Other Equipment		212,087	
Total Regular Instruction Program			\$ 5,160,663

Alternative Instruction Program

Teachers	\$	11,838	
Social Security		734	
Pensions		1,258	
Life Insurance		4	
Medical Insurance		1,958	
Dental Insurance		38	
Unemployment Compensation		6	
Employer Medicare		172	
Total Alternative Instruction Program			16,008

Special Education Program

Teachers	\$	427,427	
Homebound Teachers		6,000	
Educational Assistants		421,982	
Speech Pathologist		103,173	
Other Salaries and Wages		5,193	
Certified Substitute Teachers		1,332	
Non-certified Substitute Teachers		1,133	
Social Security		55,912	
Pensions		74,202	
Life Insurance		417	
Medical Insurance		208,849	
Dental Insurance		1,979	
Unemployment Compensation		850	
Employer Medicare		13,408	
Contracts with Private Agencies		35,452	

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Maintenance and Repair Services - Equipment	\$	13,345	
Other Contracted Services		82	
Instructional Supplies and Materials		49,294	
Other Supplies and Materials		1,475	
Special Education Equipment		21,941	
Total Special Education Program			\$ 1,443,446

Career and Technical Education Program

Teachers	\$	54,000	
Social Security		3,348	
Pensions		4,961	
Employer Medicare		783	
Other Supplies and Materials		5,608	
Vocational Instruction Equipment		44,743	
Total Career and Technical Education Program			113,443

Support Services

Health Services

Medical Personnel	\$	49,839	
Social Security		3,024	
Pensions		3,793	
Medical Insurance		163	
Employer Medicare		707	
Other Supplies and Materials		8,726	
Total Health Services			66,252

Other Student Support

Guidance Personnel	\$	150,619	
Attendants		8,000	
Other Salaries and Wages		50,387	
Social Security		12,448	
Pensions		20,481	
Life Insurance		35	
Medical Insurance		26,765	
Dental Insurance		150	
Employer Medicare		2,911	
Communication		7,000	
Postal Charges		10,000	
Travel		6,840	
Other Contracted Services		112,109	
Other Supplies and Materials		4,316	
In Service/Staff Development		6,197	
Total Other Student Support			418,258

Regular Instruction Program

Supervisor/Director	\$	66,944	
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(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Librarians	\$	45,000	
Education Media Personnel		2,500	
Secretary(ies)		25,982	
Clerical Personnel		9,136	
Other Salaries and Wages		249,858	
Social Security		23,679	
Pensions		37,729	
Life Insurance		51	
Medical Insurance		44,213	
Dental Insurance		300	
Unemployment Compensation		170	
Employer Medicare		5,583	
Travel		218	
Other Supplies and Materials		15,349	
In Service/Staff Development		34,841	
Other Charges		4,975	
Other Equipment		117,928	
Total Regular Instruction Program			\$ 684,456

Alternative Instruction Program

Guidance Personnel	\$	7,122	
Social Security		442	
Pensions		757	
Life Insurance		2	
Medical Insurance		1,214	
Dental Insurance		23	
Unemployment Compensation		4	
Employer Medicare		103	
Total Alternative Instruction Program			9,667

Special Education Program

Supervisor/Director	\$	3,000	
Psychological Personnel		6,000	
Secretary(ies)		35,441	
Other Salaries and Wages		196,906	
Social Security		14,343	
Pensions		22,103	
Life Insurance		76	
Medical Insurance		48,950	
Dental Insurance		150	
Employer Medicare		3,355	
Contracts with Private Agencies		63,981	
Travel		913	
Other Supplies and Materials		26,828	
In Service/Staff Development		10,819	
Other Charges		831	
Total Special Education Program			433,696

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Career and Technical Education Program

In Service/Staff Development	\$	402	
Total Career and Technical Education Program			\$ 402

Technology

Instructional Computer Personnel	\$	47,871	
Social Security		2,942	
Pensions		3,351	
Life Insurance		10	
Medical Insurance		6,348	
Employer Medicare		688	
Internet Connectivity		52,571	
Travel		873	
Total Technology			114,654

Office of the Principal

Principals	\$	48,000	
Assistant Principals		30,000	
Secretary(ies)		64,900	
Social Security		8,860	
Pensions		12,414	
Employer Medicare		2,072	
Total Office of the Principal			166,246

Operation of Plant

Custodial Personnel	\$	270,907	
Other Salaries and Wages		2,500	
Social Security		16,825	
Pensions		9,340	
Life Insurance		2	
Employer Medicare		3,964	
Custodial Supplies		99,366	
Total Operation of Plant			402,904

Maintenance of Plant

Supervisor/Director	\$	2,500	
Maintenance Personnel		20,000	
Social Security		1,550	
Pensions		1,750	
Employer Medicare		362	
Total Maintenance of Plant			26,162

Transportation

Bus Drivers	\$	148,048	
Social Security		8,604	
Pensions		9,719	
Life Insurance		2	

(Continued)

Exhibit K-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Medical Insurance	\$	173	
Employer Medicare		<u>2,146</u>	
Total Transportation			\$ 168,692

Capital Outlay

Regular Capital Outlay

Engineering Services	\$	4,880	
Plant Operation Equipment		<u>134,169</u>	
Total Regular Capital Outlay			<u>139,049</u>

Total School Federal Projects Fund \$ 9,363,998

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Clerical Personnel	\$	24,680	
Social Security		1,514	
Pensions		1,496	
Life Insurance		7	
Medical Insurance		3,393	
Employer Medicare		354	
Communication		11,797	
Maintenance and Repair Services - Equipment		24,477	
Postal Charges		2,500	
Printing, Stationery, and Forms		2,000	
Other Contracted Services		2,645,012	
Office Supplies		2,784	
USDA - Commodities		270,388	
Other Supplies and Materials		4,049	
Other Charges		12,843	
Food Service Equipment		<u>249,471</u>	
Total Food Service			<u>\$ 3,256,765</u>

Total Central Cafeteria Fund 3,256,765

Internal School Fund

Operation of Non-Instructional Services

Community Services

Other Charges	\$	<u>1,867,559</u>	
Total Community Services			<u>\$ 1,867,559</u>

Total Internal School Fund 1,867,559

(Continued)

Exhibit K-8

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

Education Capital Projects Fund

Support Services

Board of Education

Trustee's Commission	\$	23,373	
Total Board of Education			\$ 23,373

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	250,000	
Total Education			250,000

Capital Projects

Education Capital Projects

Other Contracted Services	\$	4,475,255	
Building Improvements		82,838	
Maintenance Equipment		117,131	
Transportation Equipment		381,971	
Total Education Capital Projects			<u>5,057,195</u>

Total Education Capital Projects Fund			<u>\$ 5,330,568</u>
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Total Governmental Funds - Greene County School Department			<u><u>\$ 73,299,917</u></u>
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Exhibit K-9

Greene County, Tennessee
Schedule of Detailed Additions, Deductions, and Changes
in Net Position - City Custodial Funds
For the Year Ended June 30, 2021

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Additions</u>			
Current Property Taxes	\$ 0	\$ 3,309,376	\$ 3,309,376
Trustee's Collections - Prior Years	0	84,368	84,368
Trustee's Collections - Bankruptcy Circuit/Clerk and Master Collections - Prior Years	0	364	364
Interest and Penalty	0	42,370	42,370
Payments in-Lieu-of Taxes - Local Utilities	0	42,313	42,313
Payments in-Lieu-of Taxes - Other	0	131,557	131,557
Local Option Sales Tax	0	13,976	13,976
Bank Excise Tax	10,068,855	4,186,027	14,254,882
Other Statutory Local Taxes	0	16,471	16,471
Marriage Licenses	0	140	140
	0	1,110	1,110
Total Additions	<u>\$ 10,068,855</u>	<u>\$ 7,828,072</u>	<u>\$ 17,896,927</u>
<u>Deductions</u>			
Remittance of Revenues Collected	\$ 9,968,259	\$ 7,715,292	\$ 17,683,551
Trustee's Commission	100,596	112,780	213,376
Total Deductions	<u>\$ 10,068,855</u>	<u>\$ 7,828,072</u>	<u>\$ 17,896,927</u>
Excess of Additions Over (Under) Deductions	\$ 0	\$ 0	\$ 0
Net Position, July 1, 2020	<u>0</u>	<u>0</u>	<u>0</u>
Net Position, June 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SINGLE AUDIT SECTION



JASON E. MUMPOWER
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, 2021, 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 February 10, 2022. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the discretely presented Greene County School Department, as described in our report on Greene County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2021-001, 2021-002, and 2021-004.

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: 2021-003 and 2021-005.

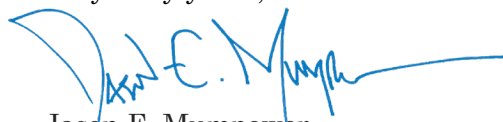
Greene County's Responses to the Findings

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,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 10, 2022

JEM/tg



JASON E. MUMPOWER
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, 2021. 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, 2021.

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, 2021, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated February 10, 2022, 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,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

February 10, 2022

JEM/tg

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10)
For the Year-Ended June 30, 2021

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listing 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	\$ 48,187
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	0	805,390
National School Lunch Program	10.555	N/A	0	2,098,175 (5)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	270,388 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-21-66603-00	0	98,994 (7)
Passed-through Natural Resources Conservation Service:				
Emergency Watershed Protection Program	10.923	(3)	0	657,383
Total U.S. Department of Agriculture				<u>\$ 3,978,517</u>
U.S. Department of Military:				
Passed-through State Department of General Services:				
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	0	\$ 481,012 (6)
Total U.S. Department of Military				<u>\$ 481,012</u>
U.S. Department of Housing and Urban Development:				
Passed-through State Department of Economic and Community Development:				
Community Development Block Grants/State's Programs	14.228	13518	0	\$ 31,044
Total U.S. Department of Housing and Urban Development				<u>\$ 31,044</u>
U.S. Department of Interior:				
Direct Program:				
Payments in-Lieu-of Taxes	15.226	N/A	0	\$ 77,510
Total U.S. Department of Interior				<u>\$ 77,510</u>
U.S. Department of Justice:				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 13,225
Passed-through State Department of Finance and Administration:				
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	(3)	0	23,364
Total U.S. Department of Justice				<u>\$ 36,589</u>
U.S. Department of Labor:				
Passed-through State Department of Labor and Workforce Development:				
COVID 19 - Unemployment Insurance	17.225	N/A	0	\$ 6,025
Total U.S. Department of Labor				<u>\$ 6,025</u>
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(3)	0	\$ 30,902
Alcohol Open Container Requirements	20.607	(3)	0	14,801
Total U.S. Department of Transportation				<u>\$ 45,703</u>
U.S. Department of Treasury:				
Passed-through State Department of Finance and Administration:				
COVID 19 - Coronavirus Relief Fund	21.019	N/A	0	\$ 1,036,305 (5)
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	292,761
Passed-through State Department of Education:				
COVID 19 - Coronavirus Relief Fund	21.019	N/A	0	339,737 (5)
Passed-through Save the Children:				
COVID 19 - Coronavirus Relief Fund	21.019	N/A	0	120,218 (5)
Total U.S. Department of Treasury				<u>\$ 1,789,021</u>
U.S. Department of Education:				
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	0	\$ 52,544
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A (8)	44,486	2,104,703

(Continued)

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	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	\$ 1,590,308
Special Education - Preschool Grants	84.173	N/A	0	73,768
Career and Technical Education - Basic Grants to States	84.048	N/A	0	175,897
Rural Education	84.358	N/A	0	62,644
Improving Teacher Quality State Grants	84.367	N/A	0	303,106
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	N/A	0	1,222,295 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	N/A	0	3,733,923 (5)
Passed-through Greeneville City School Department:				
English Language Acquisition State Grants	84.365	N/A	0	11,802
Passed-through Save the Children:				
Twenty-First Century Community Learning Centers	84.287	(3)	0	329,990
Total U.S. Department of Education				<u>\$ 9,660,980</u>
U.S. Department of Election Assistance Commission:				
Passed-through Tennessee Secretary of State:				
COVID 19 - 2020 Supplemental Election Security Grants	90.404	(3)	0	\$ 44,026
Total U.S. Department of Election Assistance Commission				<u>\$ 44,026</u>
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	GG-21-66603-00	0	\$ 298 (7)
Family Planning Services	93.217	GG-21-66603-00	0	10,342 (7)
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-21-66603-00	0	13,582 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-21-66603-00	0	13,582 (7)
Passed-through State Department of Education:				
477 Cluster: (4)				
Temporary Assistance for Needy Families	93.558	(3)	0	222,983 (5)
Passed-through Save the Children:				
477 Cluster: (4)				
Temporary Assistance for Needy Families	93.558	(3)	0	173,712 (5)
Total U.S. Department of Health and Human Services				<u>\$ 434,499</u>
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Emergency Management Performance Grants	97.042	(3)	0	\$ 47,000
Total U.S. Department of Homeland Security				<u>\$ 47,000</u>
Total Expenditures of Federal Grants				<u>\$ 16,631,926</u>
<u>State Grants</u>		Contract Number		
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$	1,448
Rural Local Health Services - State Department of Health	N/A	GG-21-66603-00		345,403 (7)
State Aid Program - State Department of Transportation	N/A	(3)		340,807
Litter Program - State Department of Transportation	N/A	Z-20-LIT030		59,667
Fast Track Industrial Infrastructure Program - State Department of Economic and Community Development	N/A	(3)		103,650
Law Enforcement Training Program - State Department of Safety	N/A	(3)		55,200
Emergency Mental Health Transportation Program - Office of Criminal Justice Programs	N/A	(3)		105,311
State Direct Appropriation Grant FY 2020 - State Department of Finance and Administration	N/A	(3)		1,298,852
Drivers Education - State Department of Education	N/A	(3)		20,157
Coordinated School Health - State Department of Education	N/A	(3)		99,921
Family Resource Center - State Department of Education	N/A	(3)		30,920
Safe Schools Act Grant - State Department of Education	N/A	(3)		158,492
School Safety - State Department of Education	N/A	(3)		701
School Resource Officer - State Department of Education	N/A	(3)		210,000
Summer Learning Camps - State Department of Education	N/A	(3)		538,081
Governor's Emergency Education Relief Fund - Save the Children	N/A	(3)		214,928
Lottery for Education: After School Programs - State Department of Education	N/A	(3)		40,063
Early Childhood Education Project - State Department of Education	N/A	(3)		1,408,494
Total State Grants				<u>\$ 5,032,095</u>

(Continued)

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10) (Cont.)

FAL = Federal Assistance Listings
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 \$48,187; Child Nutrition Cluster total \$3,173,953; Highway Safety Cluster total \$30,902; Special Education Cluster total \$1,664,076; Medicaid Cluster total \$13,582; 477 Cluster \$396,695.
(5) Total for FAL No. 10.555, \$2,368,563; FAL No. 21.019 \$1,496,260; FAL No. 84.425D \$4,956,218; FAL No. 93.558, \$396,695.
(6) During the year ended June 30, 2021, Greene County received excess military equipment from the U.S. Department of Military valued at \$481,012.
(7) Programs with pass-through entity identifying number GG-21-66603-00 are part of a multi-service contract.
(8) SUBRECIPIENTS

Program Title	Federal Assistance Listing Number	Amount Provided to Subrecipient	Subrecipient
Title I Grants to Local Educational Agencies	84.010	\$ 44,486	Freewill Baptist Family Ministries

- (9) CONSOLIDATED ADMINISTRATION
The following amounts were consolidated for administration purposes:

Program Title	Federal Assistance Listing Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$ 112,790
Rural Education	84.358	6,046
Improving Teacher Quality State Grants	84.367	14,461
Total amounts consolidated for administration purposes		\$ 133,297

- (10) For the year ended June 30, 2021, Greene County received donated PPE valued at \$538,347 (\$403,760 federal and \$134,587 state) from Tennessee Department of Military. These donations were unaudited.

Greene County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2021

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, 2021.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	229 Number	Current Status
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**OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT, AND
DIRECTOR OF ACCOUNTS AND BUDGETS**

2020	229	2020-001	The offices had deficiencies in budget operations.	N/A	Corrected
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**OFFICES OF COUNTY MAYOR, ROAD SUPERINTENDENT,
DIRECTOR OF ACCOUNTS AND BUDGETS, AND PURCHASING AGENT**

2020	230	2020-002	The offices had purchasing deficiencies.	N/A	Corrected
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OFFICE OF DIRECTOR OF SCHOOLS

2020	232	2020-003	Central Cafeteria Fund bank statements were not reconciled properly.	N/A	Not Corrected - See Explanation on Corrective Action Plan
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Prior-year Federal Award Findings

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

GREENE COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Greene County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **YES**
3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
 - * Assistance Listing Number: 21.019 **COVID 19 - Coronavirus Relief Fund**
 - * Assistance Listing Numbers: 84.027 and 84.173 **Special Education Cluster: Special Education - Grants to States; Special Education - Preschool Grants**
 - * Assistance Listings Number: 84.425D **COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I & ESSER II)**
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **YES**

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 of Greene County, Tennessee, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2021-001

CENTRAL CAFETERIA FUND BANK STATEMENTS WERE NOT PROPERLY RECONCILED, AND FUNDS WERE NOT REMITTED TO THE COUNTY TRUSTEE TIMELY

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

The school department maintains a bank account for the Central Cafeteria Fund to deposit collections of meal charges related 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. We also noted that collections deposited into the school nutrition program bank account were not remitted to the county trustee monthly. This bank account accumulated a balance of \$153,959. The balance in this account is reflected as cash in bank in the Central Cafeteria Fund. Failure to remit collections to the county trustee on a timely basis provides opportunities for errors and misappropriations of funds to occur.

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. Collections should be remitted to the county trustee once this bank account is reconciled. This deficiency can be attributed to lack of management oversight and the failure of management to implement the corrective action plan from the prior-year.

RECOMMENDATION

The office should reconcile records of each deposit with amounts listed on the bank statements. All collections should be remitted to the county trustee once the reconciliations are completed.

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.

FINDING 2021-002

**THE COUNTY HAD DEFICIENCIES IN THE
MAINTENANCE OF CAPITAL ASSETS RECORDS**

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

Our examination of capital assets records revealed that some current-year purchases and additions were not recorded in the capital assets records. In addition, some assets had been duplicated and/or added that did not meet the capitalization threshold. These deficiencies resulted in capital assets being understated by a net amount of \$4,804,392. Also, some current-year disposals were not removed from the capital assets records, resulting in capital assets and accumulated depreciation being overstated by \$209,894 and \$113,419, respectively. Due to a software issue, current-year depreciation expense was not calculated correctly. Auditors used an alternate method to determine current-year depreciation expense for capital assets. Generally accepted accounting principles require accountability for all assets owned by the school department, such as equipment, vehicles, buildings, and infrastructure. These deficiencies can be attributed to a lack of management oversight to ensure capital assets are accounted for properly on a current basis. We provided management with audit adjustments, which they accepted to properly present capital assets in the financial statements of this report. Without accurate capital assets records, the school department cannot adequately control its assets.

RECOMMENDATION

The school department should maintain accurate capital assets records for all school department-owned assets as required by generally accepted accounting principles.

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.

OFFICE OF HIGHWAY SUPERINTENDENT

FINDING 2021-003

**AN INVESTIGATION OF THE HIGHWAY DEPARTMENT
DISCLOSED DEPARTMENT EQUIPMENT WAS USED
ON THE PRIVATE PROPERTY OF AN EMPLOYEE**

(Noncompliance – Under *Government Auditing Standards*)

On January 6, 2021, the Comptroller's Division of Investigations issued an investigative report on the Highway Department. This report disclosed that in August 2019, the highway superintendent authorized department personnel to use department equipment to obtain donated fill dirt to repair a flood damaged road from private property owned by a department employee, which created the potential for adverse public perception and risk of abuse. However, the employee's personal property was not significantly improved by the removal of the fill dirt. Due to potential for adverse public perception and increased risk of abuse, extra precautions should be taken whenever county equipment is used on private property, particularly the private property of county officials or employees. The highway

superintendent should consult with the county attorney and the county commission before undertaking any such arrangements. This report is available at www.comptroller.tn.gov/ia.

OFFICE OF REGISTER OF DEEDS

FINDING 2021-004

OFFICE PERSONNEL COLLECTED PERSONAL FUNDS FOR THE REGISTER OF DEEDS

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

During our audit, we received an allegation that office employees were collecting and receipting rental revenue for the register's personal business ventures during business hours. After receiving the allegation, we met with various officials and office personnel and learned that this practice had been occurring for numerous years. During the register's absences from the office, employees were collecting rental revenue from tenants and writing receipts, if requested. It appears that these funds were receipted in a manual (not official) receipt book. From our review of the receipt book provided by the register, receipts signed by persons other than the register date back to at least July 2018. We also reviewed the official cash journals, bank statements, and receipt books of the office, and it does not appear that any of these rental collections were included with county funds. This practice potentially co-mingles personal and county funds, reduces control over county funds, and increases the risk of fraud and misappropriation. Additionally, county employees should only transact county business during business hours.

RECOMMENDATION

The practice of having county employees collect personal rental revenues for the register during business hours should be discontinued.

MANAGEMENT'S RESPONSE – REGISTER OF DEEDS

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

OFFICE OF SHERIFF

FINDING 2021-005

AN INVESTIGATION OF THE SHERIFF'S DEPARTMENT DISCLOSED THE FORMER INFORMATION TECHNOLOGY ADMINISTRATOR MISAPPROPRIATED \$49,826

(Noncompliance Under *Government Auditing Standards*)

On May 18, 2021, the Comptroller's Division of Investigations issued an investigative report on the Sheriff's Department. The investigation was initiated after current sheriff's department personnel identified numerous purchases of equipment that were never received by the department. The investigative report disclosed that the former IT administrator misappropriated a total of \$49,826 related to improper use of the county credit card to make

personal purchases, altering invoices provided to the county for payment, improperly reporting time, and personal use of a county cell phone by himself and family members. On May 14, 2021, David Cowles, the former IT administrator, pled guilty to one count of theft over \$10,000 and was ordered to pay restitution of \$39,299 to Greene County. As of June 30, 2021, Cowles had paid restitution of \$33,173 to the county leaving an unpaid balance of \$6,126. The unpaid balance is reflected as a cash shortage in the financial statements of the General Fund. The complete report is available at www.comptroller.tn.gov/ia.

MANAGEMENT'S RESPONSE – SHERIFF

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, 2021.

Greene County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2021

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 DIRECTOR OF SCHOOLS

2021-001	Central Cafeteria Fund bank statements were not properly reconciled, and funds were not remitted to the county trustee timely.	249
2021-002	The county had deficiencies in the maintenance of capital asset records.	248

OFFICE OF REGISTER OF DEEDS

2021-004	Office personnel collected personal funds for the Register of Deeds.	250
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OFFICE OF SHERIFF

2021-005	An investigation of the sheriff's department disclosed the former information technology administrator misappropriated \$49, 826.	251
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Greene County Schools

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

Corrective Action Plan

FINDING: DEFICIENCIES WERE NOTED IN THE MAINTENANCE OF CAPITAL ASSET RECORDS

Response and Corrective Action Plan Prepared by:
Kayla Crawford, Budget Director

Person Responsible for Implementing the Corrective Action:
Kayla Crawford, Budget Director

Anticipated Completion Date of Corrective Action:
FY 22

Repeat Finding:
No

Planned Corrective Action:

The school department will work to maintain accurate capital asset records. The school department will implement proper measures to ensure capital assets are recorded and reviewed on a timely basis. The budget director will devise a process that includes the Accounts Payable Department and the Maintenance Department to help identify capital assets and track capital projects in progress.

Signature:



Greene County Schools

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

Corrective Action Plan

FINDING: **BANK STATEMENTS WERE NOT PROPERLY RECONCILED
AND FUNDS WERE NOT REMITTED TO THE COUNTY
TRUSTEE TIMELY**

Response and Corrective Action Plan Prepared by:
Kayla Crawford, Budget Director

Person Responsible for Implementing the Corrective Action:
Kayla Crawford, Budget Director

Anticipated Completion Date of Corrective Action:
Implemented Immediately.

Repeat Finding:
yes

Reason Corrective Action was Not Taken in th Prior Year:
Corrective action was taken; however, unanticipated changes in central office staff caused delays in training and improving the process.

Planned Corrective Action:
Discrepancies will be followed up on immediately. All items will be reconciled monthly to the monthly bank statements. Collections from all programs will be remitted to the Trustee at least monthly once accounts are reconciled.

Signature:

Corrective Action Plan

**FINDING: OFFICE PERSONNEL COLLECTED PERSONAL FUNDS
FOR THE REGISTER OF DEEDS**

Response and Corrective Action Plan Prepared by:
Joy Rader, Register of Deeds

Person Responsible for Implementing the Corrective Action:
Joy Rader, Register of Deeds

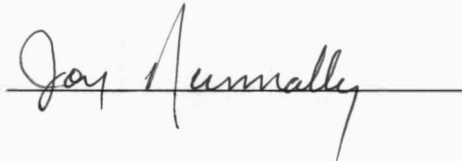
Anticipated Completion Date of Corrective Action:
Date

Repeat Finding:
No

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

Planned Corrective Action:
Additional training has been conducted and implemented for the purpose of making sure that no monies will be collected by myself or any employee unless it is for the official business pertaining to the office.

Signature:

A handwritten signature in cursive script, appearing to read "Joy Annally", is written over a horizontal line.

OFFICE NUMBER: 798-1800
DETENTION CENTER: 798-1802

OFFICE FAX: 798-1801
DETENTION FAX: 798-1803



**GREENE COUNTY
SHERIFF'S DEPARTMENT**

**Wesley Holt
SHERIFF**

**116 E. DEPOT ST. SUITE 200
GREENEVILLE, TENNESSEE 37743**



Corrective Action Plan/Response

FINDING: 2021-001 Internal Control - Significant Deficiency Under Government Auditing Standards

**Response and Corrective Action Plan Prepared by:
Wesley Holt, Sheriff**

**Person Responsible for Implementing the Corrective Action:
Wesley Holt, Sheriff**

**Completion Date of Corrective Action:
September 2018; immediately upon assuming office as the Sheriff of Greene County**

(Note: This Action occurred during the previous administration.)

Upon taking office as the Sheriff of Greene County, I immediately terminated the services of the IT Administrator who had been employed during the previous Sheriff's administration. I reviewed purchase orders issued at the direction of the former IT Administrator and discovered that a substantial number of computers and other items he ordered and purchased were missing from the Sheriff's Department. It was also apparent that many of those items allegedly purchased by the IT Administrator were not necessary or needed by the IT Administrator or by the Sheriff's Department. During this time, I also learned that the former IT Administrator who also worked for the Greeneville Police Department had submitted timesheets to both departments that appeared to have some fraudulent entries. I notified the Controller's office of my concerns including the missing items that were allegedly purchased and my concerns about the IT Administrator's timesheets. None of the questionable acts by the former IT

Administrator took place after I assumed the office of Sheriff of Greene County or during my administration. It took over two years for the comptroller's office to complete their investigation and charges to be placed against the former IT administrator.

Management will have more oversight over all purchase orders and credit cards.

- At that beginning of my term as management (2018), I put in place that all purchase orders must be approved by myself or the chief deputy.
- Department credit cards are now logged out and are only used for purchases approved by the administration.
- Independent accountability is in place on all received items via the packing slip when they arrive.

A handwritten signature in blue ink that reads "Wesley Holt". The signature is written in a cursive style with a large initial "W" and a stylized "H".

2-4-22

Wesley Holt - Sheriff

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.