



## ANNUAL FINANCIAL REPORT

### Greene County, Tennessee

*For the Year Ended June 30, 2022*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**DIVISION OF  
LOCAL GOVERNMENT AUDIT**

**ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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

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## GREENE COUNTY, TENNESSEE

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

Annual Financial Report  
Greene County, Tennessee  
For the Year Ended June 30, 2022

### ***Scope***

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2022.

### ***Results***

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

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

### ***Findings***

The following are summaries of the audit findings:

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

- ◆ Deficiencies were noted in the payment of credit card bills.
- ◆ The county did not enter into a formal contract for work performed at the firing range.
- ◆ A promissory note was not issued in accordance with state statutes.

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

- ◆ The School Federal Projects fund had a cash overdraft.



# INTRODUCTORY SECTION

## Greene County Officials

### June 30, 2022

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#### **Officials**

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

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

Kevin Morrison, County Mayor, Chairman	Jan Kiker
Josh Arrowood	Teddy Lawing
Jeff Bible	Mike Musick
Lloyd Bowers	Lyle Parton
Paul Burkey	Brad Peters
Pamela Carpenter	Kaleb Powell
George Clemmer	Robin Quillen
Jason Cobble	Gary Shelton
Kathy Crawford	Dale Tucker
William Dabbs	John Waddle, Jr.
Josh Kesterson	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 Audit of the Financial Statements**

#### ***Opinions***

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, 2022, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, 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.

We did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Greene County School Department, which represent 1.38 percent, 2.36 percent, and 2.31 percent, respectively, of the assets, net position, and revenues of the discretely presented Greene County School Department. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Internal School Fund of the Greene County School Department, is based solely on the report of the other auditors.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Greene County, Tennessee, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating

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

### ***Change in Accounting Principle***

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB 87 establishes a single approach to accounting for and reporting leases by state and local governments. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Greene County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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 Greene County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Greene County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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), and miscellaneous schedules are presented for purposes of additional analysis and are 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 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), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2023, 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

January 20, 2023

JEM/tg

# BASIC FINANCIAL STATEMENTS

## Exhibit A

Greene County, Tennessee  
Statement of Net Position  
June 30, 2022

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 94,053	\$ 5,510,522
Equity in Pooled Cash and Investments	59,477,585	14,449,097
Inventories	163,134	0
Accounts Receivable	2,084,223	294,320
Allowance for Uncollectibles	(161,230)	0
Due from Other Governments	1,526,052	4,784,049
Property Taxes Receivable	18,364,244	7,931,051
Allowance for Uncollectible Property Taxes	(404,869)	(179,433)
Prepaid Items	3,795	0
Leases Receivable	541,631	0
Net Pension Asset - Agent Plan	6,046,232	2,655,886
Net Pension Asset - Teacher Retirement Plan	0	473,361
Net Pension Asset - Teacher Legacy Pension Plan	0	30,925,631
Cash Shortage	6,026	0
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	472,370
Capital Assets:		
Assets Not Depreciated:		
Land	913,430	1,009,073
Construction in Progress	2,159,140	47,535
Assets Net of Accumulated Depreciation/Amortization:		
Buildings and Improvements	9,211,184	34,920,415
Infrastructure	15,980,023	0
Other Capital Assets	8,539,869	4,552,063
Total Assets	<u>\$ 124,544,522</u>	<u>\$ 107,845,940</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 55,111	\$ 0
Pension Changes in Experience	816,887	470,991
Pension Changes in Assumptions	4,550,999	10,432,635
Pension Changes in Proportion	0	50,874
Pension Contributions After Measurement Date	1,411,387	3,028,481
OPEB Changes in Experience	54,500	271,252
OPEB Changes in Assumptions	172,200	1,024,389
OPEB Changes in Proportion	0	78,589
OPEB Contributions After Measurement Date	70,900	619,991
Total Deferred Outflows of Resources	<u>\$ 7,131,984</u>	<u>\$ 15,977,202</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 620,651	\$ 83,327
Accrued Payroll	358,135	0
Payroll Deductions Payable	424,392	1,069,773
Cash Overdraft	0	146,183

(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>		
Claims and Judgments Payable	\$ 1,414,508	\$ 0
Accrued Interest Payable	56,595	0
Due to State of Tennessee	77,422	0
Due to Other Governments	2,090,937	29,285
Other Current Liabilities	13,289	3,989,690
Noncurrent Liabilities:		
Due Within One Year - Debt	4,461,672	0
Due Within One Year - Other	1,149,425	293,934
Due in More Than One Year - Debt	27,918,683	0
Due in More Than One Year - Other	1,986,914	11,398,877
Total Liabilities	<u>\$ 40,572,623</u>	<u>\$ 17,011,069</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 17,519,472	\$ 7,551,144
Deferred Credit on Refunding	20,736	0
Deferred Lease Receivable	541,631	0
Pension Changes in Experience	0	2,665,913
Pension Changes in Investment Earnings	7,947,771	28,426,142
Pension Changes in Proportion	0	216,345
OPEB Changes in Experience	90,600	2,682,318
OPEB Changes in Assumptions	900	1,411,050
OPEB Changes in Proportion	0	1,135,679
Total Deferred Inflows of Resources	<u>\$ 26,121,110</u>	<u>\$ 44,088,591</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 28,263,506	\$ 40,529,086
Restricted for:		
General Government	64,814	0
Finance	125,211	0
Administration of Justice	308,641	0
Public Safety	415,787	0
Public Health and Welfare	72,470	0
Highways	174,846	0
Debt Service	1,292,246	0
Education	0	4,034,590
Education - COVID - 19	0	25,959
Education - American Rescue Plan Act	0	38,010
Capital Projects	730,850	2,099,362
Pensions	6,046,232	34,527,248
Unrestricted	<u>27,488,170</u>	<u>(18,530,773)</u>
Total Net Position	<u>\$ 64,982,773</u>	<u>\$ 62,723,482</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, 2022

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	\$ 6,064,631	\$ 1,429,903	\$ 7,810,528	\$ 279,676	\$ 3,455,476	\$ 0
Finance	2,198,026	2,132,942	77,542	0	12,458	0
Administration of Justice	2,351,751	1,707,640	208,699	0	(435,412)	0
Public Safety	14,439,914	1,533,669	1,036,171	1,145,014	(10,725,060)	0
Public Health and Welfare	10,717,270	5,524,596	889,951	1,660,613	(2,642,110)	0
Social, Cultural, and Recreational Services	496,159	0	4,058	0	(492,101)	0
Agriculture and Natural Resources	246,082	0	6,217	0	(239,865)	0
Highways	8,253,195	48,950	3,346,077	442,966	(4,415,202)	0
Education	544,512	0	0	0	(544,512)	0
Interest on Long-term Debt	481,278	0	250,000	0	(231,278)	0
Total Primary Government	\$ 45,792,818	\$ 12,377,700	\$ 13,629,243	\$ 3,528,269	\$ (16,257,606)	\$ 0
Component Unit:						
Greene County School Department	\$ 59,714,851	\$ 862,298	\$ 17,065,832	\$ 1,439,445	\$ 0	\$ (40,347,276)
Total Component Unit	\$ 59,714,851	\$ 862,298	\$ 17,065,832	\$ 1,439,445	\$ 0	\$ (40,347,276)

(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					\$ 15,556,267	\$ 7,932,138
Property Taxes Levied for Debt Service					1,877,464	0
Local Option Sales Taxes					3,514,029	9,299,207
Mixed Drink Tax					2,957	2,957
Other Local Taxes					0	140
Wheel Tax					3,824,998	0
Litigation Taxes					734,938	0
Business Tax					870,534	0
Hotel/Motel Tax					630,407	0
Mineral Severance Tax					294,313	0
Wholesale Beer Tax					202,761	0
Grants and Contributions Not Restricted to Specific Programs					4,694,795	36,769,971
Unrestricted Investment Income					87,738	52,619
Lease Interest					9,697	0
Miscellaneous					103,140	128,672
Gain on Disposal of Capital Assets					564,149	0
Total General Revenues					<u>\$ 32,968,187</u>	<u>\$ 54,185,704</u>
Change in Net Position					\$ 16,710,581	\$ 13,838,428
Net Position, July 1, 2021					<u>48,272,192</u>	<u>48,885,054</u>
Net Position, June 30, 2022					<u><u>\$ 64,982,773</u></u>	<u><u>\$ 62,723,482</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, 2022

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Capital Projects
<u>ASSETS</u>					
Cash	\$ 8,836	\$ 3,043	\$ 0	\$ 2,236	\$ 0
Equity in Pooled Cash and Investments	15,181,188	1,722,857	9,728,222	4,948,056	9,311,044
Inventories	163,134	0	0	0	0
Accounts Receivable	1,802,958	147,990	0	38,545	0
Allowance for Uncollectibles	(161,230)	0	0	0	0
Due from Other Governments	218,065	0	0	721,338	3,750
Due from Other Funds	111,401	215	120,361	298	0
Property Taxes Receivable	12,336,373	2,504,518	0	0	740,332
Allowance for Uncollectible Property Taxes	(276,013)	(52,416)	0	0	(16,574)
Prepaid Items	3,795	0	0	0	0
Cash Shortage	6,026	0	0	0	0
Leases Receivable - Long-term	365,517	0	0	0	176,114
Total Assets	<u>\$ 29,760,050</u>	<u>\$ 4,326,207</u>	<u>\$ 9,848,583</u>	<u>\$ 5,710,473</u>	<u>\$ 10,214,666</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 132,658	\$ 79,737	\$ 0	\$ 280,427	\$ 0
Accrued Payroll	282,426	27,573	0	48,136	0
Payroll Deductions Payable	402,246	6,585	1,530	14,031	0
Claims and Judgments Payable	0	0	0	0	0
Due to Other Funds	95,002	27,047	3,724	43,991	0
Due to State of Tennessee	76,810	612	0	0	0
Due to Other Governments	0	0	2,090,937	0	0
Other Current Liabilities	2,289	0	0	0	0
Total Liabilities	<u>\$ 991,431</u>	<u>\$ 141,554</u>	<u>\$ 2,096,191</u>	<u>\$ 386,585</u>	<u>\$ 0</u>

(Continued)

Exhibit C-1

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

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Capital Projects
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 11,755,598	\$ 2,398,525	\$ 0	\$ 0	\$ 705,448
Deferred Delinquent Property Taxes	280,439	49,301	0	0	16,849
Deferred Leases Receivable	365,517	0	0	0	176,114
Other Deferred/Unavailable Revenue	1,182,643	0	0	287,457	0
Total Deferred Inflows of Resources	<u>\$ 13,584,197</u>	<u>\$ 2,447,826</u>	<u>\$ 0</u>	<u>\$ 287,457</u>	<u>\$ 898,411</u>
<u>FUND BALANCES</u>					
Nonspendable:					
Inventory	\$ 163,134	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid Items	3,795	0	0	0	0
Restricted:					
Restricted for General Government	64,814	0	0	0	0
Restricted for Finance	125,211	0	0	0	0
Restricted for Administration of Justice	308,641	0	0	0	0
Restricted for Public Safety	100,169	0	0	0	0
Restricted for Public Health and Welfare	23,169	0	0	0	0
Restricted for Debt Service	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	9,265,414
Committed:					
Committed for General Government	0	0	0	0	0
Committed for Public Safety	697,148	0	57,825	0	0
Committed for Public Health and Welfare	32,156	1,736,827	2,325	0	0
Committed for Social, Cultural, and Recreational Services	32,268	0	0	0	0
Committed for Highways/Public Works	0	0	0	5,036,431	0
Committed for Debt Service	0	0	0	0	0

(Continued)

Exhibit C-1

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

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Capital Projects
<u>FUND BALANCES (Cont.)</u>					
Committed (Cont.):					
Committed for Other Purposes	\$ 0	\$ 0	\$ 7,692,242	\$ 0	\$ 0
Assigned:					
Assigned for General Government	2,983,700	0	0	0	0
Assigned for Finance	27,456	0	0	0	0
Assigned for Administration of Justice	23,685	0	0	0	0
Assigned for Public Safety	499,161	0	0	0	0
Assigned for Public Health and Welfare	143,269	0	0	0	0
Assigned for Social, Cultural, and Recreational Services	5,287	0	0	0	0
Assigned for Agriculture and Natural Resources	97	0	0	0	0
Assigned for Capital Outlay	52,778	0	0	0	0
Assigned for Capital Projects	0	0	0	0	50,841
Unassigned	9,898,484	0	0	0	0
Total Fund Balances	<u>\$ 15,184,422</u>	<u>\$ 1,736,827</u>	<u>\$ 7,752,392</u>	<u>\$ 5,036,431</u>	<u>\$ 9,316,255</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,760,050</u>	<u>\$ 4,326,207</u>	<u>\$ 9,848,583</u>	<u>\$ 5,710,473</u>	<u>\$ 10,214,666</u>

(Continued)

## Exhibit C-1

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 76,479	\$	90,594
Equity in Pooled Cash and Investments	13,798,155		54,689,522
Inventories	0		163,134
Accounts Receivable	94,730		2,084,223
Allowance for Uncollectibles	0		(161,230)
Due from Other Governments	582,899		1,526,052
Due from Other Funds	0		232,275
Property Taxes Receivable	2,783,021		18,364,244
Allowance for Uncollectible Property Taxes	(59,866)		(404,869)
Prepaid Items	0		3,795
Cash Shortage	0		6,026
Leases Receivable - Long-term	0		541,631
Total Assets	<u>\$ 17,275,418</u>	<u>\$</u>	<u>77,135,397</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 127,829	\$	620,651
Accrued Payroll	0		358,135
Payroll Deductions Payable	0		424,392
Claims and Judgments Payable	1,178,136		1,178,136
Due to Other Funds	62,511		232,275
Due to State of Tennessee	0		77,422
Due to Other Governments	0		2,090,937
Other Current Liabilities	11,000		13,289
Total Liabilities	<u>\$ 1,379,476</u>	<u>\$</u>	<u>4,995,237</u>

(Continued)

Exhibit C-1

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

	Nonmajor Funds		Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$	2,659,901	\$	17,519,472
Deferred Delinquent Property Taxes		58,163		404,752
Deferred Leases Receivable		0		541,631
Other Deferred/Unavailable Revenue		311,243		1,781,343
Total Deferred Inflows of Resources	\$	3,029,307	\$	20,247,198
<u>FUND BALANCES</u>				
Nonspendable:				
Inventory	\$	0	\$	163,134
Prepaid Items		0		3,795
Restricted:				
Restricted for General Government		0		64,814
Restricted for Finance		0		125,211
Restricted for Administration of Justice		0		308,641
Restricted for Public Safety		315,618		415,787
Restricted for Public Health and Welfare		0		23,169
Restricted for Debt Service		1,306,045		1,306,045
Restricted for Capital Projects		23,932		9,289,346
Committed:				
Committed for General Government		3,387,247		3,387,247
Committed for Public Safety		0		754,973
Committed for Public Health and Welfare		0		1,771,308
Committed for Social, Cultural, and Recreational Services		0		32,268
Committed for Highways/Public Works		0		5,036,431
Committed for Debt Service		7,833,793		7,833,793

(Continued)

Exhibit C-1

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

	Nonmajor Funds		Other Govern- mental Funds	Total Governmental Funds
<u>FUND BALANCES (Cont.)</u>				
Committed (Cont.):				
Committed for Other Purposes	\$	0	\$	7,692,242
Assigned:				
Assigned for General Government		0		2,983,700
Assigned for Finance		0		27,456
Assigned for Administration of Justice		0		23,685
Assigned for Public Safety		0		499,161
Assigned for Public Health and Welfare		0		143,269
Assigned for Social, Cultural, and Recreational Services		0		5,287
Assigned for Agriculture and Natural Resources		0		97
Assigned for Capital Outlay		0		52,778
Assigned for Capital Projects		0		50,841
Unassigned		0		9,898,484
Total Fund Balances	\$	12,866,635	\$	51,892,962
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	17,275,418	\$	77,135,397

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, 2022

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)		\$ 51,892,962
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 913,430	
Add: construction in progress	2,159,140	
Add: buildings and improvements net of accumulated depreciation	9,211,184	
Add: infrastructure net of accumulated depreciation	15,980,023	
Add: other capital assets net of accumulated depreciation	<u>8,539,869</u>	36,803,646
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		4,555,150
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (28,560,000)	
Less: other loans payable	(2,190,371)	
Add: deferred charge on refunding	55,111	
Less: deferred credit on refunding	(20,736)	
Less: compensated absences payable	(1,277,139)	
Less: other postemployment benefits liability	(1,859,200)	
Less: accrued interest on bonds and notes	(56,595)	
Less: unamortized premium on debt	<u>(1,629,984)</u>	(35,538,914)
(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	\$ 6,779,273	
Less: deferred inflows of resources related to pensions	(7,947,771)	
Add: deferred outflows of resources related to OPEB	297,600	
Less: deferred inflows of resources related to OPEB	<u>(91,500)</u>	(962,398)
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		6,046,232
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>2,186,095</u>
Net position of governmental activities (Exhibit A)		<u>\$ 64,982,773</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, 2022

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Capital Projects
<u>Revenues</u>					
Local Taxes	\$ 14,906,469	\$ 2,143,497	\$ 0	\$ 3,284,766	\$ 732,511
Licenses and Permits	787,755	0	0	450	0
Fines, Forfeitures, and Penalties	579,868	0	0	0	0
Charges for Current Services	4,824,220	964,780	0	0	0
Other Local Revenues	1,366,190	524,091	0	117,599	47,400
Fees Received From County Officials	3,631,681	0	0	0	0
State of Tennessee	2,180,130	53,392	0	3,482,276	0
Federal Government	154,407	0	11,032,146	105,018	279,676
Other Governments and Citizens Groups	482,439	0	0	13,967	0
Total Revenues	\$ 28,913,159	\$ 3,685,760	\$ 11,032,146	\$ 7,004,076	\$ 1,059,587
<u>Expenditures</u>					
Current:					
General Government	\$ 2,025,410	\$ 0	\$ 38,440	\$ 0	\$ 0
Finance	2,142,030	0	77,542	0	0
Administration of Justice	2,370,188	0	96,526	0	0
Public Safety	13,773,624	0	1,395,798	0	0
Public Health and Welfare	5,109,667	3,544,491	1,255,023	0	0
Social, Cultural, and Recreational Services	209,371	0	4,058	0	0
Agriculture and Natural Resources	269,123	0	6,217	0	0
Other Operations	1,230,144	0	4,642	0	0
Highways	0	0	202,916	7,226,161	0
Debt Service:					
Principal on Debt	0	0	0	0	0
Interest on Debt	0	0	0	0	0
Other Debt Service	0	0	0	0	185,633

(Continued)

Exhibit C-3

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

	Major Funds				
	General	Solid Waste / Sanitation	Other General Government Fund	Highway / Public Works	General Capital Projects
<u>Expenditures (Cont.)</u>					
Capital Projects	\$ 0	\$ 0	\$ 198,702	\$ 0	\$ 4,356,908
Total Expenditures	\$ 27,129,557	\$ 3,544,491	\$ 3,279,864	\$ 7,226,161	\$ 4,542,541
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,783,602	\$ 141,269	\$ 7,752,282	\$ (222,085)	\$ (3,482,954)
<u>Other Financing Sources (Uses)</u>					
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,565,000
Premiums on Debt Sold	0	0	0	0	434,660
Other Loans Issued	0	0	0	0	2,000,000
Transfers In	122,381	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 122,381	\$ 0	\$ 0	\$ 0	\$ 11,999,660
Net Change in Fund Balances	\$ 1,905,983	\$ 141,269	\$ 7,752,282	\$ (222,085)	\$ 8,516,706
Fund Balance, July 1, 2021	13,278,439	1,595,558	110	5,258,516	799,549
Fund Balance, June 30, 2022	\$ 15,184,422	\$ 1,736,827	\$ 7,752,392	\$ 5,036,431	\$ 9,316,255

(Continued)

Exhibit C-3

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<hr/>			
<u>Revenues</u>			
Local Taxes	\$ 6,583,032	\$	27,650,275
Licenses and Permits	0		788,205
Fines, Forfeitures, and Penalties	49,635		629,503
Charges for Current Services	4,077		5,793,077
Other Local Revenues	264,455		2,319,735
Fees Received From County Officials	0		3,631,681
State of Tennessee	3,502,431		9,218,229
Federal Government	493,956		12,065,203
Other Governments and Citizens Groups	0		496,406
Total Revenues	<u>\$ 10,897,586</u>	<u>\$</u>	<u>62,592,314</u>
 <u>Expenditures</u>			
Current:			
General Government	\$ 2,476,525	\$	4,540,375
Finance	28		2,219,600
Administration of Justice	3,980		2,470,694
Public Safety	55,270		15,224,692
Public Health and Welfare	0		9,909,181
Social, Cultural, and Recreational Services	0		213,429
Agriculture and Natural Resources	0		275,340
Other Operations	0		1,234,786
Highways	0		7,429,077
Debt Service:			
Principal on Debt	3,310,724		3,310,724
Interest on Debt	970,074		970,074
Other Debt Service	76,439		262,072

(Continued)

Exhibit C-3

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>			
Capital Projects	\$ 738,239	\$	5,293,849
Total Expenditures	\$ 7,631,279	\$	53,353,893
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,266,307	\$	9,238,421
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	\$ 0	\$	9,565,000
Premiums on Debt Sold	0		434,660
Other Loans Issued	0		2,000,000
Transfers In	0		122,381
Transfers Out	(122,381)		(122,381)
Total Other Financing Sources (Uses)	\$ (122,381)	\$	11,999,660
Net Change in Fund Balances	\$ 3,143,926	\$	21,238,081
Fund Balance, July 1, 2021	9,722,709		30,654,881
Fund Balance, June 30, 2022	\$ 12,866,635	\$	51,892,962

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, 2022

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)		\$ 21,238,081
(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	\$ 5,065,360	
Less: current-year depreciation expense	<u>(2,432,411)</u>	2,632,949
(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	\$ 228,409	
Less: net book value of assets disposed	<u>(108,460)</u>	119,949
(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, 2021	\$ (2,563,039)	
Add: deferred delinquent property taxes and other deferred June 30, 2022	<u>2,186,095</u>	(376,944)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Less: bond proceeds	\$ (9,565,000)	
Less: other loans proceeds	(2,000,000)	
Add: change in unamortized premium on debt issuances	56,003	
Add: principal payments on bonds	3,185,000	
Add: principal payments on other loans	125,724	
Less: change in deferred charge on refunding debt	(27,330)	
Add: change in deferred credit on refunding debt	<u>12,960</u>	(8,212,643)
(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	\$ 12,503	
Change in compensated absences payable	19,021	
Change in OPEB liability	(56,700)	
Change in net pension asset	5,666,027	
Change in deferred outflows related to pensions	3,621,055	
Change in deferred inflows related to pensions	(7,793,842)	
Change in deferred outflows related to OPEB	(13,600)	
Change in deferred inflows related to OPEB	<u>(67,200)</u>	1,387,264

(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>\$ (78,075)</u>
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 16,710,581</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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 14,906,469	\$ 0	\$ 0	\$ 14,906,469	\$ 13,746,870	\$ 13,836,870	\$ 1,069,599
Licenses and Permits	787,755	0	0	787,755	591,000	591,000	196,755
Fines, Forfeitures, and Penalties	579,868	0	0	579,868	431,250	431,250	148,618
Charges for Current Services	4,824,220	0	0	4,824,220	4,698,500	4,698,500	125,720
Other Local Revenues	1,366,190	0	0	1,366,190	625,000	841,717	524,473
Fees Received From County Officials	3,631,681	0	0	3,631,681	3,045,000	3,045,000	586,681
State of Tennessee	2,180,130	0	0	2,180,130	3,116,074	3,316,706	(1,136,576)
Federal Government	154,407	0	0	154,407	123,000	134,782	19,625
Other Governments and Citizens Groups	482,439	0	0	482,439	200,000	216,475	265,964
Total Revenues	\$ 28,913,159	\$ 0	\$ 0	\$ 28,913,159	\$ 26,576,694	\$ 27,112,300	\$ 1,800,859
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 30,372	\$ (800)	\$ 355	\$ 29,927	\$ 38,713	\$ 38,713	\$ 8,786
County Mayor/Executive	207,713	(395)	708	208,026	220,373	220,373	12,347
Personnel Office	127,040	(18,684)	12,485	120,841	179,074	179,074	58,233
County Attorney	278,447	(135)	26	278,338	289,001	289,001	10,663
Election Commission	391,972	(55,932)	29,291	365,331	468,509	492,047	126,716
Register of Deeds	368,210	(3,469)	7,717	372,458	387,838	389,538	17,080
Codes Compliance	22,696	(43,500)	38,420	17,616	26,250	26,250	8,634
Geographical Information Systems	16,469	(246)	0	16,223	24,778	24,778	8,555
County Buildings	582,491	(43,863)	42,003	580,631	384,419	734,419	153,788
<u>Finance</u>							
Accounting and Budgeting	465,500	(6,612)	3,659	462,547	534,209	534,209	71,662
Purchasing	135,658	(1,411)	188	134,435	138,217	138,217	3,782
Property Assessor's Office	664,502	(1,349)	14,156	677,309	697,886	697,886	20,577
Reappraisal Program	2,233	(248)	0	1,985	11,105	11,105	9,120
County Trustee's Office	326,119	(43)	5,830	331,906	359,342	359,342	27,436
County Clerk's Office	548,018	(3,305)	3,623	548,336	561,734	581,834	33,498

(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 7/1/2021	Add: Encumbrances 6/30/2022	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	\$ 908,514	\$ (4,963)	\$ 4,297	\$ 907,848	\$ 889,825	\$ 928,232	\$ 20,384
General Sessions Court	345,697	(304)	139	345,532	365,463	365,463	19,931
Drug Court	91,762	(1,003)	5,787	96,546	135,120	145,120	48,574
Chancery Court	462,900	(12,927)	6,283	456,256	485,586	485,586	29,330
Juvenile Court	253,648	(3,598)	3,423	253,473	289,833	289,833	36,360
District Attorney General	1,947	0	0	1,947	5,100	5,100	3,153
Other Administration of Justice	7,052	0	0	7,052	9,175	9,175	2,123
Courtroom Security	298,668	(21,567)	3,757	280,858	344,917	344,917	64,059
<u>Public Safety</u>							
Sheriff's Department	5,360,071	(104,002)	89,745	5,345,814	5,505,818	5,672,628	326,814
Special Patrols	378,777	(76,710)	5,708	307,775	302,206	346,151	38,376
Administration of the Sexual Offender Registry	3,390	(322)	109	3,177	10,500	10,500	7,323
Jail	5,685,602	(208,453)	294,124	5,771,273	6,274,564	6,379,622	608,349
Juvenile Services	88,466	(33,575)	26,529	81,420	130,000	130,000	48,580
Civil Defense	139,530	(1,397)	2,130	140,263	157,840	172,240	31,977
Rescue Squad	15,000	0	0	15,000	15,000	15,000	0
Disaster Relief	420,000	0	0	420,000	420,000	420,000	0
Other Emergency Management	10,178	(6,297)	350	4,231	13,500	13,500	9,269
Inspection and Regulation	334,451	(7,569)	3,312	330,194	359,437	360,387	30,193
County Coroner/Medical Examiner	191,874	(15,211)	58,202	234,865	217,146	255,756	20,891
Other Public Safety	1,146,285	(28,658)	18,947	1,136,574	1,198,795	1,198,795	62,221
<u>Public Health and Welfare</u>							
Local Health Center	474,249	(26,063)	26,524	474,710	613,326	613,326	138,616
Rabies and Animal Control	255,094	(42,643)	3,548	215,999	270,943	270,943	54,944
Ambulance/Emergency Medical Services	3,803,632	(69,189)	108,224	3,842,667	4,375,593	4,647,557	804,890
Alcohol and Drug Programs	9,130	0	0	9,130	12,500	12,500	3,370
Other Local Health Services	394,885	0	0	394,885	615,008	615,008	220,123
Appropriation to State	82,000	0	0	82,000	82,000	82,000	0
Waste Pickup	90,677	(427)	4,974	95,224	107,480	107,480	12,256

(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 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Social, Cultural, and Recreational Services</u>							
Libraries	\$ 117,500	\$ 0	\$ 0	\$ 117,500	\$ 117,500	\$ 117,500	\$ 0
Parks and Fair Boards	91,871	(4,480)	5,287	92,678	115,238	115,238	22,560
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	181,469	(98)	97	181,468	164,700	200,435	18,967
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	86,154	0	0	86,154	132,976	132,976	46,822
<u>Other Operations</u>							
Tourism	131,608	0	0	131,608	100,000	145,000	13,392
Industrial Development	131,608	0	0	131,608	100,000	145,000	13,392
Veterans' Services	93,896	(133)	156	93,919	103,729	103,729	9,810
Other Charges	254,076	(8,269)	52,622	298,429	134,401	328,466	30,037
Contributions to Other Agencies	333,960	0	0	333,960	334,025	334,025	65
Miscellaneous	284,996	0	0	284,996	292,454	292,454	7,458
Total Expenditures	\$ 27,129,557	\$ (857,850)	\$ 882,735	\$ 27,154,442	\$ 29,124,646	\$ 30,529,928	\$ 3,375,486
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 1,783,602	\$ 857,850	\$ (882,735)	\$ 1,758,717	\$ (2,547,952)	\$ (3,417,628)	\$ 5,176,345
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 122,381	\$ 0	\$ 0	\$ 122,381	\$ 125,000	\$ 125,000	\$ (2,619)
Total Other Financing Sources	\$ 122,381	\$ 0	\$ 0	\$ 122,381	\$ 125,000	\$ 125,000	\$ (2,619)
Net Change in Fund Balance							
Fund Balance, July 1, 2021	\$ 1,905,983	\$ 857,850	\$ (882,735)	\$ 1,881,098	\$ (2,422,952)	\$ (3,292,628)	\$ 5,173,726
	13,278,439	(857,850)	0	12,420,589	11,204,928	11,318,518	1,102,071
Fund Balance, June 30, 2022							
	\$ 15,184,422	\$ 0	\$ (882,735)	\$ 14,301,687	\$ 8,781,976	\$ 8,025,890	\$ 6,275,797

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

Exhibit C-6

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,143,497	\$ 0	\$ 0	\$ 2,143,497	\$ 1,979,485	\$ 1,979,485	\$ 164,012
Charges for Current Services	964,780	0	0	964,780	870,000	870,000	94,780
Other Local Revenues	524,091	0	0	524,091	147,500	206,935	317,156
State of Tennessee	53,392	0	0	53,392	45,000	45,000	8,392
Total Revenues	<u>\$ 3,685,760</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,685,760</u>	<u>\$ 3,041,985</u>	<u>\$ 3,101,420</u>	<u>\$ 584,340</u>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,007,146	\$ (126,278)	\$ 207,724	\$ 1,088,592	\$ 815,084	\$ 1,155,390	\$ 66,798
Waste Pickup	742,204	(2,489)	0	739,715	776,480	776,480	36,765
Convenience Centers	406,937	(14,233)	14,706	407,410	463,233	459,033	51,623
Transfer Stations	1,388,204	(44,672)	59,957	1,403,489	1,358,540	1,491,710	88,221
Total Expenditures	<u>\$ 3,544,491</u>	<u>\$ (187,672)</u>	<u>\$ 282,387</u>	<u>\$ 3,639,206</u>	<u>\$ 3,413,337</u>	<u>\$ 3,882,613</u>	<u>\$ 243,407</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 141,269</u>	<u>\$ 187,672</u>	<u>\$ (282,387)</u>	<u>\$ 46,554</u>	<u>\$ (371,352)</u>	<u>\$ (781,193)</u>	<u>\$ 827,747</u>
Net Change in Fund Balance	\$ 141,269	\$ 187,672	\$ (282,387)	\$ 46,554	\$ (371,352)	\$ (781,193)	\$ 827,747
Fund Balance, July 1, 2021	<u>1,595,558</u>	<u>(187,672)</u>	<u>0</u>	<u>1,407,886</u>	<u>1,973,409</u>	<u>1,973,409</u>	<u>(565,523)</u>
Fund Balance, June 30, 2022	<u><u>\$ 1,736,827</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (282,387)</u></u>	<u><u>\$ 1,454,440</u></u>	<u><u>\$ 1,602,057</u></u>	<u><u>\$ 1,192,216</u></u>	<u><u>\$ 262,224</u></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  
Other General Government Fund  
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 11,032,146	\$ 0	\$ 0	\$ 11,032,146	\$ 0	\$ 1,448,687	\$ 9,583,459
Total Revenues	\$ 11,032,146	\$ 0	\$ 0	\$ 11,032,146	\$ 0	\$ 1,448,687	\$ 9,583,459
<u>Expenditures</u>							
<u>General Government</u>							
County Mayor/Executive	\$ 2,878	\$ 0	\$ 0	\$ 2,878	\$ 0	\$ 2,878	\$ 0
Personnel Office	2,558	0	0	2,558	0	2,558	0
County Attorney	5,508	0	0	5,508	0	5,508	0
Election Commission	5,956	0	0	5,956	0	5,956	0
Register of Deeds	11,328	0	0	11,328	0	11,328	0
County Buildings	10,212	0	0	10,212	0	10,212	0
<u>Finance</u>							
Accounting and Budgeting	18,384	0	0	18,384	0	18,384	0
Purchasing	5,923	0	0	5,923	0	5,923	0
Property Assessor's Office	23,515	0	0	23,515	0	23,515	0
County Trustee's Office	9,791	0	0	9,791	0	9,791	0
County Clerk's Office	19,929	0	0	19,929	0	19,929	0
<u>Administration of Justice</u>							
Circuit Court	42,325	0	0	42,325	0	42,325	0
General Sessions Court	6,706	0	0	6,706	0	6,706	0
Drug Court	1,864	0	0	1,864	0	1,864	0
Chancery Court	12,901	0	0	12,901	0	12,901	0
Juvenile Court	12,917	0	0	12,917	0	12,917	0
Courtroom Security	19,813	0	0	19,813	0	19,813	0
<u>Public Safety</u>							
Sheriff's Department	215,839	0	0	215,839	0	215,839	0
Special Patrols	1,395	0	0	1,395	0	1,395	0
Jail	1,098,822	(919,720)	57,825	236,927	0	235,597	(1,330)
Civil Defense	6,033	0	0	6,033	0	6,033	0
Inspection and Regulation	17,517	0	0	17,517	0	17,517	0

(Continued)

Exhibit C-7

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Safety (Cont.)</u>							
Other Public Safety	\$ 56,192	\$ 0	\$ 0	\$ 56,192	\$ 0	\$ 56,192	\$ 0
<u>Public Health and Welfare</u>							
Local Health Center	16,783	0	0	16,783	0	16,783	0
Rabies and Animal Control	6,828	0	0	6,828	0	6,828	0
Ambulance/Emergency Medical Services	131,524	0	0	131,524	0	131,524	0
Other Local Health Services	26,640	0	0	26,640	0	26,640	0
Sanitation Management	11,656	0	0	11,656	0	11,656	0
Waste Pickup	1,008,417	(967,260)	2,325	43,482	0	40,462	(3,020)
Convenience Centers	37,206	0	0	37,206	0	37,206	0
Transfer Stations	15,969	0	0	15,969	0	15,969	0
<u>Social, Cultural, and Recreational Services</u>							
Parks and Fair Boards	4,058	0	0	4,058	0	4,058	0
<u>Agriculture and Natural Resources</u>							
Soil Conservation	6,217	0	0	6,217	0	6,217	0
<u>Other Operations</u>							
Veterans' Services	4,642	0	0	4,642	0	4,642	0
<u>Highways</u>							
Administration	6,536	0	0	6,536	0	6,536	0
Highway and Bridge Maintenance	166,676	0	0	166,676	0	166,676	0
Operation and Maintenance of Equipment	29,704	0	0	29,704	0	29,704	0
<u>Capital Projects</u>							
Public Utility Projects	198,702	0	0	198,702	0	198,702	0
Total Expenditures	\$ 3,279,864	\$ (1,886,980)	\$ 60,150	\$ 1,453,034	\$ 0	\$ 1,448,684	\$ (4,350)
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 7,752,282	\$ 1,886,980	\$ (60,150)	\$ 9,579,112	\$ 0	\$ 3	\$ 9,579,109

(Continued)

Exhibit C-7

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 7,752,282	\$ 1,886,980	\$ (60,150)	\$ 9,579,112	\$ 0	\$ 3	\$ 9,579,109
Fund Balance, July 1, 2021	110	(1,886,980)	0	(1,886,870)	0	0	(1,886,870)
Fund Balance, June 30, 2022	\$ 7,752,392	\$ 0	\$ (60,150)	\$ 7,692,242	\$ 0	\$ 3	\$ 7,692,239

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

Exhibit C-8

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,284,766	\$ 0	\$ 0	\$ 3,284,766	\$ 3,010,000	\$ 3,010,000	\$ 274,766
Licenses and Permits	450	0	0	450	0	0	450
Other Local Revenues	117,599	0	0	117,599	0	90,062	27,537
State of Tennessee	3,482,276	0	0	3,482,276	4,417,882	4,778,018	(1,295,742)
Federal Government	105,018	0	0	105,018	0	89,721	15,297
Other Governments and Citizens Groups	13,967	0	0	13,967	0	0	13,967
Total Revenues	\$ 7,004,076	\$ 0	\$ 0	\$ 7,004,076	\$ 7,427,882	\$ 7,967,801	\$ (963,725)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 248,413	\$ (213)	\$ 656	\$ 248,856	\$ 280,930	\$ 280,930	\$ 32,074
Highway and Bridge Maintenance	3,293,733	(428,017)	142,652	3,008,368	4,456,225	4,816,361	1,807,993
Operation and Maintenance of Equipment	983,864	(87,730)	107,106	1,003,240	1,317,487	1,327,487	324,247
Asphalt Plant Operations	2,350,749	(4,813)	215,053	2,560,989	3,209,909	3,309,909	748,920
Other Charges	96,566	(18)	529	97,077	111,928	111,928	14,851
Capital Outlay	252,836	(128,267)	342,651	467,220	425,000	594,783	127,563
Total Expenditures	\$ 7,226,161	\$ (649,058)	\$ 808,647	\$ 7,385,750	\$ 9,801,479	\$ 10,441,398	\$ 3,055,648
Excess (Deficiency) of Revenues Over Expenditures	\$ (222,085)	\$ 649,058	\$ (808,647)	\$ (381,674)	\$ (2,373,597)	\$ (2,473,597)	\$ 2,091,923
Net Change in Fund Balance	\$ (222,085)	\$ 649,058	\$ (808,647)	\$ (381,674)	\$ (2,373,597)	\$ (2,473,597)	\$ 2,091,923
Fund Balance, July 1, 2021	5,258,516	(649,058)	0	4,609,458	3,514,779	3,514,779	1,094,679
Fund Balance, June 30, 2022	\$ 5,036,431	\$ 0	\$ (808,647)	\$ 4,227,784	\$ 1,141,182	\$ 1,041,182	\$ 3,186,602

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, 2022

Governmental  
 Activities -  
 Internal Service  
 Fund  
 Employee  
 Insurance -  
 Health

ASSETS

Current Assets:

Cash	\$ 3,459
Equity in Pooled Cash and Investments	4,788,063
Total Assets	<u>\$ 4,791,522</u>

LIABILITIES

Current Liabilities:

Claims and Judgments Payable	\$ 236,372
Total Liabilities	<u>\$ 236,372</u>

NET POSITION

Unrestricted	<u>\$ 4,555,150</u>
Total Net Position	<u><u>\$ 4,555,150</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, 2022

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,539,122
Total Operating Revenue	<u>\$ 5,539,122</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 916,215
Communication	1,042
Contracts with Private Agencies	26,740
Medical and Dental Services	233,888
Rentals	516
Drugs and Medical Supplies	99,399
Other Supplies and Materials	79
Medical Claims	4,336,776
Other Charges	2,272
Office Equipment	285
Total Operating Expenses	<u>\$ 5,617,212</u>
Operating Income (Loss)	<u>\$ (78,090)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 15
Total Nonoperating Revenues (Expenses)	<u>\$ 15</u>
Change in Net Position	\$ (78,075)
Net Position, July 1, 2021	<u>4,633,225</u>
Net Position, June 30, 2022	<u><u>\$ 4,555,150</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, 2022

	Governmental Activities - Internal Service Fund Employee Insurance - Health
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,539,122
Excess Risk Insurance Recovery	244,922
Payments to Vendors	(364,221)
Payments to Fiscal Agents	(916,215)
Payments for Claims	(4,576,069)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (72,461)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>\$ 15</u>
Net Cash Provided By (Used In) Investing Activities	<u>\$ 15</u>
Increase (Decrease) in Cash	\$ (72,446)
Cash, July 1, 2021	<u>4,863,968</u>
Cash, June 30, 2022	<u><u>\$ 4,791,522</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (78,090)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
Increase (Decrease) in Claims and Judgments Payable	<u>5,629</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (72,461)</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 3,459
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>4,788,063</u>
Cash, June 30, 2022	<u><u>\$ 4,791,522</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, 2022

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,523,480
Equity in Pooled Cash and Investments	435,934
Accounts Receivable	3,509
Due from Other Governments	2,608,307
Property Taxes Receivable	3,362,755
Allowance for Uncollectible Property Taxes	<u>(79,621)</u>
Total Assets	<u>\$ 8,854,364</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	<u>\$ 2,701,424</u>
Total Liabilities	<u>\$ 2,701,424</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Current Property Taxes	<u>\$ 3,190,017</u>
Total Deferred Inflows of Resources	<u>\$ 3,190,017</u>
<u>NET POSITION</u>	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 2,962,923</u>
Total Net Position	<u><u>\$ 2,962,923</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, 2022

Custodial  
Funds

ADDITIONS

Sales Tax Collections for Other Governments	\$ 10,655,354
ADA - Educational Funds Collected for Cities	8,839,343
Fines/Fees and Other Collections	13,937,547
Drug Task Force Collections	155,065
District Attorney General Collections	29,607
Collections for Industrial Development Board	27,982
Total Additions	<u>\$ 33,644,898</u>

DEDUCTIONS

Payment of Sales Tax Collections to Other Governments	\$ 10,655,354
Payments to City School Systems	8,839,343
Payments to State	10,181,536
Payments to Individuals and Others	4,422,202
Payment of Drug Task Force Expenses	164,285
Payment of District Attorney General Expenses	28,313
Payments to Industrial Development Board	27,982
Total Deductions	<u>\$ 34,319,015</u>
Net Increase (Decrease) in Fiduciary in Net Position	\$ (674,117)
Net Position, July 1, 2021	<u>3,637,040</u>
Net Position, June 30, 2022	<u><u>\$ 2,962,923</u></u>

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

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## GREENE COUNTY, TENNESSEE

### Index of Notes to the Financial Statements

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**GREENE COUNTY, TENNESSEE**  
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**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2022**

**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, 2022, the county remitted \$117,500 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not material to the component units' opinion unit and therefore have been omitted from this report.

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

Administrative Offices:

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

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

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

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



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

Greene County issues all debt for the discretely presented Greene County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2022. 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.H; 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, the 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, including lease obligations, 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.

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

**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 current year (FY 22) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 21) 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 1.16 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.

Lease receivables are recognized in the governmental funds and government-wide financial statements. At the commencement of a lease, a lease receivable is initially measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. Interest received from the lessee is recognized as revenue when received. Any accumulated interest on June 30 will result in accrued interest receivable in the governmental funds and government-wide financial statements.

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$1,414,508 are discussed in Note V.A., Risk Management. The balance in the Due to Other Governments account on the Statement of Net Position for the primary government totaling \$2,090,937 represents American Rescue Plan Act funds received in advance. The balance in the Other Current Liabilities account totaling \$13,289 on the Statement of Net Position for the primary government represents amounts held by the county as a lien against property for costs incurred related to debris removal, and asset seizures that have not been awarded to the county as of June 30, 2022. The balance in the Other Current Liabilities account totaling \$3,989,690 on the Statement of Net Position for the discretely presented Greene County School Department represents the remaining balances in the teacher's insurance, retirement, payroll clearing, and extended school program accounts.

### **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, 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 assets 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, 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 assets 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; deferred lease receivables, pension changes in experience, investment earnings, 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 \$9,231,097 of restricted net position for the primary government, of which \$914,453 is restricted by enabling legislation.

As of June 30, 2022, Greene County had \$14,455,371 in outstanding debt for capital purposes for the discretely presented Greene County School Department. This debt is a liability of Greene County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Greene County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county’s intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the general government. The Board of Education makes assignments for the school department. Assigned fund balance in the General Fund consists of amounts assigned for encumbrances (\$882,735), capital outlay (\$50,841), and fund balance appropriated for use in the 2022-23 year budget totaling (\$2,852,698). Assigned fund balance in the school department’s General Purpose School Fund includes amounts assigned for encumbrances (\$1,242,231), retirement bonuses (\$596,594), special education (\$112,744), and Bridges for Success Program, (\$90,590).

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. In the other governmental funds, funds expended that exceed the amounts that are restricted, committed, and assigned are reported as negative unassigned fund balance.

## **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 and the school department's Internal School Fund (special revenue funds), which are not budgeted, and certain capital projects funds which adopt project length budgets. All annual appropriations lapse at fiscal year-end.

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

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

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The

difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2022, Greene County and the discretely presented Greene County School Department reported the following significant encumbrances:

Funds	Amount
Primary Government:	
Major Funds:	
General	\$ 882,735
Solid Waste/Sanitation	282,387
Other General Government	60,150
Highway/Public Works	808,647
General Capital Projects	787,222
Nonmajor Governmental Funds	9,813
School Department:	
Major Funds:	
General Purpose School	1,242,231
School Federal Projects	236,037
Education Capital Projects	783,629
Nonmajor Governmental Funds	14,188

**B. Cash Shortage (Prior Year)**

The audit of Greene County for the 2020-21 year reported details of the misappropriation of \$49,826 of county funds related to the sheriff's department. A former IT administrator, David Knowles, pled guilty to theft, and was ordered to pay restitution of \$39,299 to Greene County. He has paid restitution totaling \$33,273. The remaining balance of \$6,026 continues to be reflected as a cash shortage in the financial statements of the General Fund.

**C. Cash Overdraft**

The discretely presented school department's School Federal Projects Fund had a cash overdraft of \$146,183 at June 30, 2022. This cash overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. The cash overdraft was liquidated subsequent to June 30, 2022.

**D. Expenditures Exceeded Appropriations**

For the primary government, expenditures exceeded total appropriations approved by the county commission in the Other General Government Fund (\$4,350) and the Other Capital Projects Fund (\$92,283). Expenditures exceeded appropriations approved by the county commission in the Board of Education major appropriation category (the legal level of control) in the

discretely presented school department's Education Capital Projects Fund by \$1,343.

Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues or by available fund balance in the respective funds.

**E. A Promissory Note was not Issued in Accordance with State Statutes**

Greene County issued a promissory note for \$2,000,000 without approval of the county commission and the state Comptroller's Office as required by Section 9-21-601, *Tennessee Code Annotated*. The note was issued as part of the purchase price of a building to be used as an administrative complex. This is further discussed in the schedule of Findings and Questioned Costs in the Single Audit section of this report,

**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 90 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 fair 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, 2022, 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
Investments at Amortized Cost:		
State Treasurer's Investment Pool	1 to 44	\$ 47,306,162

**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, 2022, 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, 2022, 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 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	\$ 146,434
Developed Market International Equity	N/A	N/A	66,132
Emerging Market International Equity	N/A	N/A	18,895
U.S. Fixed Income	N/A	N/A	94,474
Real Estate	N/A	N/A	47,237
Short-term Securities	N/A	N/A	4,724
NAV - Private Equity and Strategic Lending	N/A	N/A	94,474
Total			<u>\$ 472,370</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/2022/ag21066.pdf>.

## **B. Leases Receivable**

On August 1, 2021, Greene County entered into a lease agreement with the State of Tennessee for the use of a county owned building. The lease is for five years, and the county will receive annual payments of \$45,000. An initial

lease receivable was recorded in the amount of \$213,667 during the current fiscal year. Greene County recognized \$37,553 in lease revenue and \$3,697 in interest revenue during the current fiscal year related to this lease. The lease has an annual interest rate of 2.05231 percent. As of June 30, 2022, the lease receivable balance was \$176,114.

On November 17, 2021, Greene County entered into a lease agreement with Takoma Regional Hospital, Inc. for the use of the fourth floor of the county's administrative offices building. The lease is for three years, and the county will receive monthly payments of \$13,889. An initial lease receivable was recorded in the amount of \$484,517 during the current fiscal year. Greene County recognized \$119,000 in lease revenue and \$6,000 in interest revenue during the current fiscal year related to this lease. The lease has an annual interest rate of 2.05231 percent. As of June 30, 2022, the lease receivable balance was \$365,517.

The future receipts of the leases receivable include:

Year Ending June 30	Principal	Interest	Total
2023	\$ 188,271	\$ 9,509	\$ 197,780
2024	206,349	5,319	211,668
2025	98,840	1,712	100,552
2026	44,427	573	45,000
2027	3,744	6	3,750
Total	<u>\$ 541,631</u>	<u>\$ 17,119</u>	<u>\$ 558,750</u>

**C. Capital Assets**

Capital assets activity for the year ended June 30, 2022, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	\$ 809,530	\$ 103,900	\$ 0	\$ 913,430
Construction in Progress	1,133,090	2,014,700	(988,650)	2,159,140
Total Capital Assets Not Depreciated	\$ 1,942,620	\$ 2,118,600	\$ (988,650)	\$ 3,072,570
Capital Assets Depreciated:				
Buildings and Improvements	\$ 19,396,720	\$ 641,124	\$ 0	\$ 20,037,844
Infrastructure	60,474,990	0	(8,686)	60,466,304
Other Capital Assets	25,606,262	3,522,695	(1,025,352)	28,103,605
Total Capital Assets Depreciated	\$ 105,477,972	\$ 4,163,819	\$ (1,034,038)	\$ 108,607,753
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 10,451,572	\$ 375,088	\$ 0	\$ 10,826,660
Infrastructure	44,021,462	473,505	(8,686)	44,486,281
Other Capital Assets	18,896,810	1,583,818	(916,892)	19,563,736
Total Accumulated Depreciation	\$ 73,369,844	\$ 2,432,411	\$ (925,578)	\$ 74,876,677
Total Capital Assets Depreciated, Net	\$ 32,108,128	\$ 1,731,408	\$ (108,460)	\$ 33,731,076
Governmental Activities Capital Assets, Net	\$ 34,050,748	\$ 3,850,008	\$ (1,097,110)	\$ 36,803,646

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

**Governmental Activities:**

General Government	\$ 177,930
Finance	4,968
Administration of Justice	4,270
Public Safety	600,249
Public Health and Welfare	747,148
Social, Cultural, & Recreational	40,186
Highways/Public Works	<u>857,660</u>

Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,432,411</u></u>
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**Net Investment in Capital Assets**

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Capital Assets	\$ 36,803,646
Add:	
Unspent debt proceeds	8,575,345
Less:	
Outstanding principal of capital debt	(16,295,000)
Unamortized balance of original issue premiums on outstanding capital-related debt	<u>(820,485)</u>
Net Investment in Capital Assets	<u><u>\$ 28,263,506</u></u>

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

### **Governmental Activities:**

	Balance 7-1-21		Increases		Decreases		Balance 6-30-22
Capital Assets Not Depreciated:							
Land	\$ 1,009,073	\$	0	\$	0	\$	1,009,073
Construction in Progress	4,589,640		0		(4,542,105)		47,535
Total Capital Assets Not Depreciated	<u>\$ 5,598,713</u>	\$	<u>0</u>	\$	<u>(4,542,105)</u>	\$	<u>1,056,608</u>
Capital Assets Depreciated:							
Buildings and Improvements	\$ 53,138,404	\$	11,298,845	\$	0	\$	64,437,249
Other Capital Assets	15,085,730		649,158		(811,993)		14,922,895
Total Capital Assets Depreciated	<u>\$ 68,224,134</u>	\$	<u>11,948,003</u>	\$	<u>(811,993)</u>	\$	<u>79,360,144</u>
Less Accumulated Depreciation For:							
Buildings and Improvements	\$ 28,362,030	\$	1,154,804	\$	0	\$	29,516,834
Other Capital Assets	10,550,257		632,568		(811,993)		10,370,832
Total Accumulated Depreciation	<u>\$ 38,912,287</u>	\$	<u>1,787,372</u>	\$	<u>(811,993)</u>	\$	<u>39,887,666</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,311,847</u>	\$	<u>10,160,631</u>	\$	<u>0</u>	\$	<u>39,472,478</u>
Governmental Activities Capital Assets, Net	<u>\$ 34,910,560</u>	\$	<u>10,160,631</u>	\$	<u>(4,542,105)</u>	\$	<u>40,529,086</u>

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

### **Governmental Activities:**

Instruction	\$ 1,164,952
Support Services	525,921
Operation of Non-instructional Services	<u>96,499</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,787,372</u></u>

**D. Construction Commitments**

**Primary Government**

At June 30, 2022, the General Capital Projects Fund had an uncompleted construction contract of \$126,794 for the creation of a sporting clay trail at the county-owned firing range. Funding for these future expenditures is expected to be received from federal grants.

**Discretely Presented Greene County School Department**

At June 30, 2022, the General Purpose School Fund had uncompleted construction contracts of \$93,311 for roof replacement at one school, and \$239,947 for various renovation projects at four schools. The Education Capital Projects Fund had uncompleted construction contracts of approximately \$220,696 for re-roofing projects at two schools. Funding for these future expenditures is being provided from available fund balance.

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

The composition of interfund balances as of June 30, 2022, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Solid Waste/Sanitation	\$ 21,015
"	Highway/Public Works	24,664
"	Other General Government	3,211
"	Nonmajor governmental	62,511
Solid Waste/Sanitation	Other General Government	215
Highway/Public Works	"	298
Other General Government	General	95,002
"	Solid Waste/Sanitation	6,032
"	Highway/Public Works	19,327

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, 2022, consisted of the following amounts:



## Primary Government

Transfer Out	Transfer In General Fund	Purpose
Nonmajor governmental fund	\$ 122,381	Shared costs
Total	<u>\$ 122,381</u>	

## Discretely Presented Greene County School Department

Transfers Out	Transfers In		Purpose
	General Purpose School Fund	School Federal Projects Fund	
General Purpose School	\$ -	\$ 500,000	Cash flow
School Federal Projects	<u>179,250</u>	<u>-</u>	Indirect costs
Total	<u>\$ 179,250</u>	<u>\$ 500,000</u>	

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.

## F. Long-term Debt

### Primary Government

#### General Obligation Bonds 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 25 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, 2022, 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

and other capital outlay purchases, such as equipment, 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. Greene County had no outstanding capital outlay notes at June 30, 2022. Other loans outstanding were issued for original terms of up to seven years. 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, 2022, will be retired from the General Capital Projects and Education Debt Service funds.

General obligation bonds and other loans outstanding as of June 30, 2022, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-22
General Obligation Bonds	2 to 4 %		6-1-46	\$9,565,000	\$9,555,000
General Obligation Bonds - Refunding	2 to 5		6-1-25	8,250,000	4,740,000
General Obligation Rural School Bonds - Refunding	2 to 5		6-1-26	12,135,000	5,565,000
General Obligation Rural School Bonds	2 to 5		6-1-41	9,430,000	8,700,000
Direct Borrowing and Direct Placement:					
Other Loans	0 to 0.75		12-1-23	2,809,679	2,190,371

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2022, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	\$ 3,335,000	\$ 920,475	\$ 4,255,475
2024	3,190,000	762,625	3,952,625
2025	3,660,000	603,325	4,263,325
2026	2,160,000	466,525	2,626,525
2027	730,000	405,725	1,135,725
2028-2032	4,145,000	1,540,325	5,685,325
2033-2037	4,660,000	1,006,425	5,666,425
2038-2042	4,575,000	514,488	5,089,488
2043-2046	2,105,000	121,585	2,226,585
Total	\$ 28,560,000	\$ 6,341,498	\$ 34,901,498

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2023	\$ 1,126,672	\$ 996	\$ 1,127,668
2024	1,063,699	121	1,063,820
Total	\$ 2,190,371	\$ 1,117	\$ 2,191,488

There is \$9,139,838 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$465, based on the 2020 federal census for residents living outside the Greeneville school district and \$204 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$522 based on the 2020 federal census for residents living outside the Greeneville school district and \$247 for residents living inside the Greeneville school district.

#### Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	Bonds	Other Loans - Direct Placement
Balance, July 1, 2021	\$ 22,180,000	\$ 316,095
Additions	9,565,000	2,000,000
Reductions	(3,185,000)	(125,724)
Balance, June 30, 2022	<u>\$ 28,560,000</u>	<u>\$ 2,190,371</u>
Balance Due Within One Year	<u>\$ 3,335,000</u>	<u>\$ 1,126,672</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	\$ 30,750,371
Less: Balance Due Within One Year - Debt	(4,461,672)
Add: Unamortized Premium on Debt	<u>1,629,984</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 27,918,683</u>

**G. Long-term Obligations**

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2021	\$ 1,296,160	\$ 1,802,500
Additions	1,318,911	230,900
Reductions	(1,337,932)	(174,200)
Balance, June 30, 2022	<u>\$ 1,277,139</u>	<u>\$ 1,859,200</u>
Balance Due Within One Year	<u>\$ 1,149,425</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2022	\$ 3,136,339
Less: Balance Due Within One Year - Other	<u>(1,149,425)</u>

Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 1,986,914</u>
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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, 2022, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
Balance, July 1, 2021	\$ 334,557	\$ 208,157
Additions	98,729	111,273
Reductions	<u>(245,061)</u>	<u>(114,412)</u>
Balance, June 30, 2022	<u>\$ 188,225</u>	<u>\$ 205,018</u>
Balance Due Within One Year	<u>\$ 188,225</u>	<u>\$ 105,709</u>

Governmental Activities:

	Other Postemployment Benefits
Balance, July 1, 2021	\$ 11,953,842
Additions	1,119,363
Reductions	<u>(1,773,637)</u>
Balance, June 30, 2022	<u>\$ 11,299,568</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2022	\$ 11,692,811
Less: Balance Due Within One Year - Other	<u>(293,934)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 11,398,877</u>

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

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

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. Beginning in 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 \$846,180.

With the issuance of the \$9,430,000 general obligation bonds in November 2020 for energy efficiency upgrades, the board of education pledged \$250,000 annually from energy savings in 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 \$11,008,356 with annual requirements ranging from \$579,588 in the next fiscal year to \$577,713 in the final year. Principal and interest paid by the county for the current year totaled \$579,838. This pledge agreement superseded any other agreements regarding annual debt service contributions by the board of education to primary government.

**I. 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, 2022, were \$239,022. 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 \$5,391,020 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
2020-21	\$ 916,422	\$ 896,798	\$ (796,149)	\$ 1,017,071
2021-22	1,017,071	1,760,423	(1,599,358)	1,178,136

**Employee Insurance – Health Fund**

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2020-21	\$ 294,458	\$ 4,156,543	\$ (4,220,258)	\$ 230,743
2021-22	230,743	4,336,776	(4,331,147)	236,372

\*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$244,922.

**B. Accounting Changes**

GASB Statement No. 87, *Leases*, became effective for fiscal year ending June 30, 2022. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. A



lessor must recognize (1) a lease receivable (measured at the present value of lease payments expected to be received during the lease term), (2) deferred inflow of resources, (3) interest revenue on the lease receivable and (4) note disclosures of leasing arrangements and the total inflows of resources recognized from leases. This statement provides exceptions for leases of assets held as investments, certain regulated leases, short-term leases and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements) and leases with related parties.

GASB Statement No. 92, *Omnibus 2020*, became effective during the fiscal year. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provision about the following:

- The effective date of GASB Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of GASB Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of GASB Statement No. 84 to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

GASB Statement 93, *Replacement of Interbank Offered Rates*, became effective during the year. This statement was necessary due to the eventual ceasing of the London Interbank Offered Rate (LIBOR) and the replacement with another interbank offered rate (IBOR). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (except for paragraphs 4 and 5 which became effective in the prior fiscal year) became effective during the year. This Statement (a) clarifies how the absence of a governing board should be considered in determining whether a primary government is financially accountable for purposes of evaluating potential component units and (b) modifies the applicability of certain component unit criteria as they relate to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans (for example, certain Section 457 plans). This statement also establishes accounting and financial reporting requirements for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans and modifies the investment valuation requirements for all Section 457 plans.

GASB Statement No 98, *The Comprehensive Annual Financial Report*, became effective during the year. This statement replaces the terms comprehensive annual financial report and comprehensive annual financial reports in NCGA and GASB pronouncements with annual comprehensive financial report and annual comprehensive financial reports, respectively. The associated acronyms in NCGA and GASB pronouncements are replaced with ACFR and ACFRs.

**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. 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. 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, 2022, Greene County paid \$740,047 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 \$1,421,534 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, 2022, 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 \$27,982 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, 2022, 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 13.8 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 \$413,061 to the center for the year ended June 30, 2022. 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*, 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.

During the year, Greene County entered into an agreement with the city of Tusculum and the town of Greeneville to establish the Tusculum-Greeneville-Greene County, Tennessee Industrial Development Board. The purpose of the board is to construct, acquire, improve, repair, renovate, extend, equip, furnish, operate, maintain, and manage projects in relation to the property formerly operated by the State of Tennessee Department of Intellectual and Developmental Disabilities as the Greene Valley Developmental Center; borrow funds to carry out any of its purposes and powers with respect to any such project or projects; and to lend funds for any such purpose. The board

consists of nine directors, comprised of the following: three directors appointed by the Board of Mayor and Commissioners of the city of Tusculum, one of whom shall be an officer, the mayor, or a comparable chief administrative officer; (b) three directors appointed by the Board of Mayor and Aldermen of the Town of Greeneville, one of whom shall be an officer, the mayor, or comparable chief executive officer; and (c) three directors appointed by the county commission, one of whom shall be an officer, the mayor, or comparable chief administrative officer. The board does not have members.

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 69.48 percent, the non-certified employees of the discretely presented school department comprise 30.52 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 automatic cost of living adjustments (COLAs) 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, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	564
Inactive Employees Entitled to But Not Yet Receiving Benefits	834
Active Employees	738
Total	<u><u>2,136</u></u>

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Greene County elected to make employer contributions at a rate higher than the minimum rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, the employer contribution for Greene County was \$1,979,561 based on a rate of 8.01 percent of covered payroll. The minimum rate established by the Board of Trustees was 4.69 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, 2021, 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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:



Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

*Changes of Assumptions.* In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

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, 2020, 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 2.25 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	4.88	%	31	%
International Equity Emerging Market	5.37		14	
International Equity Private Equity and Strategic Lending	6.09		4	
U.S. Fixed Income	6.57		20	
Real Estate	1.20		20	
Short-term Securities	4.38		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 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 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, 2020	\$ 83,279,473	\$ 83,798,028	\$ (518,555)
Changes for the Year:			
Service Cost	\$ 1,885,007	\$ 0	\$ 1,885,007
Interest	6,023,443	0	6,023,443
Differences Between Expected and Actual Experience	3,389	0	3,389
Changes in Assumptions	8,187,606	0	8,187,606
Contributions-Employer	0	1,736,894	(1,736,894)
Contributions-Employees	0	1,165,035	(1,165,035)
Net Investment Income	0	21,445,992	(21,445,992)
Benefit Payments, Including Refunds of Employee Contributions	(4,165,028)	(4,165,028)	0
Administrative Expense	0	(64,913)	64,913
Net Changes	\$ 11,934,417	\$ 20,117,980	\$ (8,183,563)
Balance, June 30, 2021	\$ 95,213,890	\$ 103,916,008	\$ (8,702,118)

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

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government 69.48%	\$ 66,154,611	\$ 72,200,842	\$ (6,046,232)
School Department 30.52%	29,059,279	31,715,166	(2,655,886)
Total	\$ 95,213,890	\$ 103,916,008	\$ (8,702,118)

*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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Greene County	5.75%	6.75%	7.75%

Net Pension Liability (Asset)   \$   4,324,232   \$   (8,702,118)   \$   (19,425,909)

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

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2022, Greene County recognized pension expense (negative pension expense) of (\$281,968).

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, 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	\$ 1,175,716	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	11,438,934
Changes in Assumptions	6,550,085	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	1,979,561	N/A
Total	<u>\$ 9,705,362</u>	<u>\$ 11,438,934</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2021,” will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent fiscal period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 6,779,273	\$ 7,947,771
School Department	2,926,089	3,491,163
Total	<u>\$ 9,705,362</u>	<u>\$ 11,438,934</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
2023	\$ (672,056)
2024	(667,151)
2025	(928,374)
2026	(1,445,556)
2027	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, 2022, Greene County reported a payable of \$189,993 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2022.

**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 69.48 percent and the non-certified employees of the discretely presented school department comprise 30.52 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 automatic cost of living adjustments (COLAs) 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 COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly 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, 2022, to the Teacher Retirement Plan were \$143,057 which is 2.01, percent of covered payroll. In addition, employer contributions of \$133,995 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 (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension Liabilities (Assets).* At June 30, 2022, the school department reported a liability (asset) of (\$473,361) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, 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, 2021, the school department's proportion was .436997 percent. The proportion as of June 30, 2020, was .374730 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of \$55,895.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, 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	\$ 8,235	\$ 86,615
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	272,479
Changes in Assumptions	170,737	0
Changes in Proportion of Net Pension Liability (Asset)	20,144	40,583
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	143,057	N/A
Total	<u>\$ 342,173</u>	<u>\$ 399,677</u>

The school department's employer contributions of \$143,057, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as reduction (increase) of net pension liability (asset) in the year ending June 30, 2023. 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
2023	\$ (61,439)
2024	(59,947)
2025	(59,522)
2026	(66,379)
2027	6,298
Thereafter	40,427

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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. 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, 2020, 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 2.25 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	4.88 %	31 %
International Equity Emerging Market	5.37	14
International Equity Private Equity and Strategic Lending	6.09	4
U.S. Fixed Income	6.57	20
Real Estate	1.20	20
Short-term Securities	4.38	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 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
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Net Pension Liability (Asset) \$ 162,729 \$ (473,361) \$ (942,500)

*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, 2022, the Greene County School Department reported a payable of \$152,384 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2022.

### **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 automatic cost of living adjustments (COLAs) 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, 2022, to the Teacher Legacy Pension Plan were \$2,317,250, which is 10.3 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, 2022, the school department reported a liability (asset) of (\$30,925,631) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, 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, 2021, the school department's proportion was .716993 percent. The proportion measured at June 30, 2020, was .683861 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of (\$4,871,345).

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, 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	\$ 103,927	\$ 2,579,298
Changes in Assumptions	8,262,812	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	24,662,500
Changes in Proportion of Net Pension Liability (Asset)	30,730	175,762
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	2,317,250	N/A
Total	<u>\$ 10,714,719</u>	<u>\$ 27,417,560</u>

The school department's employer contributions of \$2,317,250 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) in net pension liability (asset) in the year ending June 30, 2023. 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
2023	\$ (4,531,100)
2024	(4,293,454)
2025	(3,539,839)
2026	(6,655,698)
2027	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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. 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, 2020, 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 2.25 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	4.88 %	31 %
International Equity Emerging Market	5.37	14
International Equity Private Equity and Strategic Lending	6.09	4
U.S. Fixed Income	6.57	20
Real Estate	1.20	20
Short-term Securities	4.38	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 6.75 percent based on a blending of the factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 6.75 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 6.75 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 (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
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Net Pension Liability (Asset) \$ (5,503,722) \$ (30,925,631) \$ (52,081,730)

*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, 2022, the Greene County School Department reported a payable of \$789,169 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2022.

## **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 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 \$489,748 and teachers contributed \$225,167 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**

At the measurement date of July 1, 2021, 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 \$1,859,200 was measured as of July 1, 2021, 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	1.92%
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, 2021.

Mortality rates were based on RP-2014 Fully Generational Mortality Table, with base year 2006, using two-dimensional improvement scale MP-2021.

The actuarial assumptions used in the July 1, 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, 2020	\$ 1,802,500
Changes for the Year:	
Service Cost	\$ 82,600
Interest	45,300
Difference between Expected and Actuarial Experience	(103,300)
Changes in Assumption and Other Inputs	103,000
Benefit Payments	(70,900)
Net Changes	<u>\$ 56,700</u>
Balance June 30, 2021	<u>\$ 1,859,200</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, the county recognized OPEB expense of \$198,800. At June 30, 2022, 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	\$ 54,500	\$ 90,600
Changes of Assumptions/Inputs	172,200	900
Benefit Payment Subsequent to the Measurement Date of July 1, 2021	70,900	0
Total	<u>\$ 297,600</u>	<u>\$ 91,500</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
2023	\$ 64,200
2024	56,200
2025	15,100
2026	(300)
2027	0
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 0.92%	Current Discount Rate 1.92%	1% Increase 2.92%
Total OPEB Liability	\$ 2,067,100	\$ 1,859,200	\$ 1,669,700

*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	\$ 1,590,900	\$ 1,859,200	\$ 2,191,600

### **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, 2021, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2021, 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	2.25%
Salary Increases	Salary increases used in the July 1, 2021 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	2.16%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 7.36% for pre-65 retirees in the 2022 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 2.16 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, 2021, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020, 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, 2016 - June 30, 2020. 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 PUB-2010 Headcount-Weighted Employee mortality table for General Employees for non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010. Post-retirement tables for non-teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% to load for males and a 14% load for females, projected generationally from 2010 with MP-2020. Post-retirement tables for teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 19 to load for males and a 18% load for females, projected generationally from 2010 with MP-2020. 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% load, projected generationally from 2018 with MP-2020.

*Changes in Assumptions.* The discount rate changed from 2.21 percent as of the beginning of the measurement period to 2.16 percent as of the

measurement date of June 30, 2021. 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 9.02 percent to 7.36 percent. The assumed long term inflation rate was changed from 2.1 percent to 2.25 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 \$256 to \$416 per month depending on coverage selected for certified retirees aged 60 with 20 or more years of service. The school department provides a direct subsidy for noncertified retirees aged 60 with 20 or more years of service, ranging from \$465 to \$640 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, 2021, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	66
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	1
Active Employees Eligible For Benefits	549
Total	<u><u>616</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 \$619,991 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		Total OPEB Liability
	Greene County School Department 70.7702%	State of TN 29.2298%	
Balance July 1, 2020	\$ 11,953,842	\$ 4,239,851	\$ 16,193,693
Changes for the Year:			
Service Cost	\$ 553,149	\$ 228,466	\$ 781,615
Interest	257,289	106,268	363,557
Difference between Expected and Actuarial Experience	308,925	127,595	436,520
Changes in Proportion	(493,536)	493,536	0
Changes in Assumption and Other Inputs	(533,289)	(220,264)	(753,553)
Benefit Payments	(746,812)	(308,454)	(1,055,266)
Net Changes	\$ (654,274)	\$ 427,147	\$ (227,127)
Balance June 30, 2021	\$ 11,299,568	\$ 4,666,998	\$ 15,966,566

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 \$291,743 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 70.7702 percent and the State of Tennessee's share was 29.2298 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2022, the school department recognized OPEB expense of \$436,149, including the state's share of the expense. At June 30, 2022, 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	\$ 271,252	\$ 2,682,318
Changes of Assumptions and Other Inputs	1,024,389	1,411,050
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	78,589	1,135,679
Benefits Paid After the Measurement Date of June 30, 2021	619,991	0
Total	<u>\$ 1,994,221</u>	<u>\$ 5,229,047</u>

The amount shown above for “Benefits Paid After the Measurement Date” will be recognized as a reduction to OPEB liability in the following fiscal period.

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
2023	\$ (666,034)
2024	(666,034)
2025	(666,034)
2026	(666,034)
2027	(641,939)
Thereafter	(548,742)

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 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
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Proportionate Share of the Collective Total OPEB Liability	\$ 12,122,043	\$ 11,299,568	\$ 10,509,195
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*Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1% Decrease 6.36 to 3.5%	Current Rate 7.36 to 4.5%	1% Increase 8.36 to 5.5%
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Proportionate Share of the Collective Total OPEB Liability	\$ 10,056,186	\$ 11,299,568	\$ 12,757,517
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## **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 30<sup>th</sup> year of service (c) certified employees with less than 15 years of experience and at least 20 years with Greene County will receive a 25 percent bonus based on their 30<sup>th</sup> year of service. The employee can elect to receive the bonus in either one or two installments; however, the total bonus amount must be received in only one fiscal year. Termination benefits are also provided to full time paraprofessionals who retire from the school department. Full time paraprofessionals who have at least 25 years of service with the Greene County School Department are eligible for a lump sum payment of 20 percent of their previous year's salary at the time of retirement. During the 2021-22 year, 14 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$188,225, all due within one year. The governmental funds' financial

statements reflect retirement incentive expenditures of \$245,061 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. 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. The contract amount is based on a fixed price per meal of \$3.3680 multiplied by the number of meals served. Under this contract, Chartwells will purchase all food and supplies, prepare all meals, employ all food service personnel (except for a food service coordinator to be provided by the school department), and comply with all state and federal regulations applicable to the Federal School Lunch and Breakfast Programs. The school department will provide and maintain all facilities, utilities, equipment, and maintenance and repairs. Chartwells will also make an initial investment of up to \$360,000 in equipment and facilities. Equipment purchased by the contractor becomes property of the Greene County School Department. During the year, the school department paid \$3,289,449 to Chartwells. The school department entered into a new one-year contract with Chartwells for the 2022-2023 fiscal year, with the option to renew annually, up to four years. The contract amount is based on a fixed price per meal of \$3.49 multiplied by the number of meals served. Under this new agreement, Chartwells will make an additional investment of up to \$300,000 in equipment and facilities.

**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 Road Superintendent**

The Office of Purchasing Agent was established under the provisions of the Purchasing Act of 1957. This statute provides for the purchasing agent to make all purchases for the County Mayor's Office and the highway

department. Purchasing procedures for the highway department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated (TCA)*. These statutes provide for purchases exceeding \$25,000 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 31, 2022, Christopher Shepard left the Office of Circuit and General Sessions Courts Clerk and was succeeded by Whitney Collins, and Joy Rader Nunnally left the Office of Register of Deeds and was succeeded by Karen Ottinger.

On August 26, 2022, Greene County issued \$13,655,000 in general obligation bonds for expansion of the Career and Technical Education (CTE) program of the school department.

On August 30, 2022, Greene County was awarded \$7,693,909 in grant funds from the Tennessee Department of Environment and Conservation for collaborative projects with the five utility districts which include planning, design, and construction to make improvements and address critical drinking water needs in the county.

# **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	2021
<b>Total Pension Liability</b>								
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535	\$ 1,577,416	\$ 1,683,474	\$ 1,853,209	\$ 1,885,007
Interest	4,332,043	4,545,585	4,768,957	4,919,196	5,076,773	5,365,371	5,716,568	6,023,443
Changes in Benefit Terms	0	0	0	751,500	0	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	3,389
Changes in Assumptions	0	0	0	1,592,264	0	0	0	8,187,606
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)	(4,165,028)
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	\$ 11,934,417
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	83,279,473
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	\$ 95,213,890
<b>Plan Fiduciary Net Position</b>								
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581	\$ 1,263,875	\$ 1,379,787	\$ 1,650,147	\$ 1,736,894
Contributions - Employee	916,083	920,290	941,286	890,337	948,302	1,040,015	1,101,861	1,165,035
Net Investment Income	8,810,783	1,912,201	1,696,610	7,386,254	5,931,058	5,668,592	3,992,399	21,445,992
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)	(4,165,028)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)	(65,870)	(64,260)	(63,602)	(64,913)
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	\$ 20,117,980
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	83,798,028
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	\$ 103,916,008
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)	\$ (8,702,118)
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%	109.14%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978	\$ 23,216,862
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)	(10.87%)	(13.93%)	(10.43%)	(2.36%)	(37.48%)

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-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	2022
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,099,411	\$ 886,237	\$ 968,047	\$ 1,026,825	\$ 1,077,534	\$ 1,158,478
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)	(1,736,894)	(1,979,561)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (377,638)	\$ (411,740)	\$ (623,322)	\$ (659,360)	\$ (821,083)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978	\$ 23,216,862	\$ 24,701,024
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.69%	6.69%	7.52%	7.48%	8.01%

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	2022
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 135,902	\$ 85,121	\$ 95,995	\$ 127,398	\$ 143,057
Less: Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(135,902)	(85,121)	(95,995)	(127,398)	(143,057)
Contribution Deficiency (Excess)	\$ 0	\$ 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	\$ 6,306,810	\$ 7,117,089
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.11%	1.98%	2.03%	2.02%	2.01%

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%  
2022: Pension - 2.01%, SRT - 1.99%

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	2022
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,209,702	\$ 2,178,129	\$ 2,471,644	\$ 2,419,459	\$ 2,416,832	\$ 2,317,250
Less: Contributions in Relation to the Contractually Required Contribution	(2,268,201)	(2,235,478)	(2,226,328)	(2,209,702)	(2,178,129)	(2,471,644)	(2,419,459)	(2,416,832)	(2,317,250)
Contribution Deficiency (Excess)	\$ 0	\$ 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	\$ 23,532,910	\$ 22,497,582
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.07%	9.05%	10.43%	10.63%	10.27%	10.30%

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	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.446121%	0.426135%	0.376073%	0.388788%	0.414633%	0.374730%	0.436997%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (17,947)	\$ (44,362)	\$ (99,221)	\$ (176,326)	\$ (234,054)	\$ (213,087)	\$ (473,361)
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,728,761	\$ 6,306,810
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%)	(7.51%)
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%	121.53%

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	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.650774%	0.660578%	0.682241%	0.691484%	0.685050%	0.704696%	0.683861%	0.716993%
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)	\$ (30,925,631)
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,702,198	\$ 22,760,461	\$ 23,532,910
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%)	(131.41%)
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%	116.13%

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	2021
<b>Total OPEB Liability</b>					
Service Cost	\$ 54,900	\$ 56,500	\$ 63,200	\$ 69,100	\$ 82,600
Interest	50,800	51,600	53,800	49,100	45,300
Differences Between Actual and Expected Experience	0	20,200	(38,400)	99,500	(103,300)
Changes in Assumptions or Other Inputs	0	(12,900)	84,900	127,200	103,000
Benefit Payments	(85,100)	(85,100)	(86,000)	(86,000)	(70,900)
Net Change in Total OPEB Liability	\$ 20,600	\$ 30,300	\$ 77,500	\$ 258,900	\$ 56,700
Total OPEB Liability, Beginning	1,415,200	1,435,800	1,466,100	1,543,600	1,802,500
Total OPEB Liability, Ending	<u>\$ 1,435,800</u>	<u>\$ 1,466,100</u>	<u>\$ 1,543,600</u>	<u>\$ 1,802,500</u>	<u>\$ 1,859,200</u>
Covered Employee Payroll	\$ 9,921,000	\$ 10,999,600	\$ 10,999,600	\$ 11,172,600	\$ 11,172,600
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%	13.33%	14.03%	16.13%	16.64%

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%
2021	1.92%

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	2021
<b>Total OPEB Liability</b>					
Service Cost	\$ 1,465,896	\$ 1,370,299	\$ 828,568	\$ 673,996	\$ 781,615
Interest	727,812	879,623	646,449	565,573	363,557
Changes in Benefit Terms	0	(4,085,290)	64,035	0	0
Differences Between Actual and Expected Experience	0	(3,648,599)	(763,186)	(1,523,690)	436,520
Changes in Assumptions or Other Inputs	(1,101,051)	402,732	(1,216,854)	1,591,483	(753,553)
Benefit Payments	(1,161,310)	(1,265,925)	(1,200,389)	(1,096,300)	(1,055,266)
Net Change in Total OPEB Liability	\$ (68,653)	\$ (6,347,160)	\$ (1,641,377)	\$ 211,062	\$ (227,127)
Total OPEB Liability, Beginning	24,039,821	23,971,168	17,624,008	15,982,631	16,193,693
Total OPEB Liability, Ending	<u>\$ 23,971,168</u>	<u>\$ 17,624,008</u>	<u>\$ 15,982,631</u>	<u>\$ 16,193,693</u>	<u>\$ 15,966,566</u>
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 5,476,477	\$ 4,560,688	\$ 4,033,794	\$ 4,239,851	\$ 4,666,998
Employer Proportionate Share of the Total OPEB Liability	18,494,691	13,063,320	11,948,837	11,953,842	11,299,568
Covered Employee Payroll	\$ 33,604,536	\$ 34,362,075	\$ 34,362,075	\$ 33,684,849	\$ 37,142,864
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%	38.02%	34.77%	35.49%	30.42%

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%
2021	2.16%

(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%
2022 plan year	- from 9.02% to 7.36%

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, 2022**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2022 were calculated based on the June 30, 2020, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, averaging 4%
Investment Rate of Return	7.25%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustment	2.25%

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

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

# Nonmajor Governmental Funds

## Special Revenue Funds

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

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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

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

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

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

# Capital Projects Funds

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

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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, 2022

	Special Revenue Funds				Debt Service Funds
	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>ASSETS</u>					
Cash	\$ 71,412	\$ 0	\$ 5,067	\$ 76,479	\$ 0
Equity in Pooled Cash and Investments	4,547,357	326,618	0	4,873,975	3,845,376
Accounts Receivable	0	0	57,444	57,444	20,193
Due from Other Governments	0	0	0	0	0
Property Taxes Receivable	880,736	0	0	880,736	1,628,040
Allowance for Uncollectible Property Taxes	(17,498)	0	0	(17,498)	(36,245)
Total Assets	<u>\$ 5,482,007</u>	<u>\$ 326,618</u>	<u>\$ 62,511</u>	<u>\$ 5,871,136</u>	<u>\$ 5,457,364</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 54,719	\$ 0	\$ 0	\$ 54,719	\$ 0
Claims and Judgments Payable	1,178,136	0	0	1,178,136	0
Due to Other Funds	0	0	62,511	62,511	0
Other Current Liabilities	0	11,000	0	11,000	0
Total Liabilities	<u>\$ 1,232,855</u>	<u>\$ 11,000</u>	<u>\$ 62,511</u>	<u>\$ 1,306,366</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 846,538	\$ 0	\$ 0	\$ 846,538	\$ 1,551,987
Deferred Delinquent Property Taxes	15,367	0	0	15,367	36,631
Other Deferred/Unavailable Revenue	0	0	0	0	0
Total Deferred Inflows of Resources	<u>\$ 861,905</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 861,905</u>	<u>\$ 1,588,618</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds				Debt Service Funds
	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Public Safety	\$ 0	\$ 315,618	\$ 0	\$ 315,618	\$ 0
Restricted for Debt Service	0	0	0	0	1,306,045
Restricted for Capital Projects	0	0	0	0	0
Committed:					
Committed for General Government	3,387,247	0	0	3,387,247	0
Committed for Debt Service	0	0	0	0	2,562,701
Total Fund Balances	<u>\$ 3,387,247</u>	<u>\$ 315,618</u>	<u>\$ 0</u>	<u>\$ 3,702,865</u>	<u>\$ 3,868,746</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,482,007</u>	<u>\$ 326,618</u>	<u>\$ 62,511</u>	<u>\$ 5,871,136</u>	<u>\$ 5,457,364</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	\$ 76,479
Equity in Pooled Cash and Investments	4,998,855	8,844,231	79,949	13,798,155
Accounts Receivable	0	20,193	17,093	94,730
Due from Other Governments	582,899	582,899	0	582,899
Property Taxes Receivable	274,245	1,902,285	0	2,783,021
Allowance for Uncollectible Property Taxes	(6,123)	(42,368)	0	(59,866)
Total Assets	<u>\$ 5,849,876</u>	<u>\$ 11,307,240</u>	<u>\$ 97,042</u>	<u>\$ 17,275,418</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 73,110	\$ 127,829
Claims and Judgments Payable	0	0	0	1,178,136
Due to Other Funds	0	0	0	62,511
Other Current Liabilities	0	0	0	11,000
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 73,110</u>	<u>\$ 1,379,476</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 261,376	\$ 1,813,363	\$ 0	\$ 2,659,901
Deferred Delinquent Property Taxes	6,165	42,796	0	58,163
Other Deferred/Unavailable Revenue	311,243	311,243	0	311,243
Total Deferred Inflows of Resources	<u>\$ 578,784</u>	<u>\$ 2,167,402</u>	<u>\$ 0</u>	<u>\$ 3,029,307</u>

(Continued)

Exhibit G-1

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

	<u>Debt Service Funds (Cont.)</u>		<u>Capital</u> <u>Projects Fund</u>	Total Nonmajor Governmental Funds
	Education Debt Service	Total	Other Capital Projects	
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Public Safety	\$ 0	\$ 0	\$ 0	\$ 315,618
Restricted for Debt Service	0	1,306,045	0	1,306,045
Restricted for Capital Projects	0	0	23,932	23,932
Committed:				
Committed for General Government	0	0	0	3,387,247
Committed for Debt Service	5,271,092	7,833,793	0	7,833,793
Total Fund Balances	<u>\$ 5,271,092</u>	<u>\$ 9,139,838</u>	<u>\$ 23,932</u>	<u>\$ 12,866,635</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,849,876</u>	<u>\$ 11,307,240</u>	<u>\$ 97,042</u>	<u>\$ 17,275,418</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, 2022

	Special Revenue Funds				Debt Service Funds
	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>Revenues</u>					
Local Taxes	\$ 668,056	\$ 0	\$ 0	\$ 668,056	\$ 1,984,831
Fines, Forfeitures, and Penalties	0	49,635	0	49,635	0
Charges for Current Services	0	0	4,077	4,077	0
Other Local Revenues	5,240	0	0	5,240	7,892
State of Tennessee	1,086,979	0	0	1,086,979	2,415,452
Federal Government	0	0	0	0	0
Total Revenues	\$ 1,760,275	\$ 49,635	\$ 4,077	\$ 1,813,987	\$ 4,408,175
<u>Expenditures</u>					
Current:					
General Government	\$ 2,476,525	\$ 0	\$ 0	\$ 2,476,525	\$ 0
Finance	0	0	28	28	0
Administration of Justice	0	0	3,980	3,980	0
Public Safety	0	55,201	69	55,270	0
Debt Service:					
Principal on Debt	0	0	0	0	1,645,000
Interest on Debt	0	0	0	0	440,292
Other Debt Service	0	0	0	0	35,698
Capital Projects	0	0	0	0	0
Total Expenditures	\$ 2,476,525	\$ 55,201	\$ 4,077	\$ 2,535,803	\$ 2,120,990
Excess (Deficiency) of Revenues Over Expenditures	\$ (716,250)	\$ (5,566)	\$ 0	\$ (721,816)	\$ 2,287,185

(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
	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (122,381)	\$ 0	\$ 0	\$ (122,381)	\$ 0
Total Other Financing Sources (Uses)	\$ (122,381)	\$ 0	\$ 0	\$ (122,381)	\$ 0
Net Change in Fund Balances	\$ (838,631)	\$ (5,566)	\$ 0	\$ (844,197)	\$ 2,287,185
Fund Balance, July 1, 2021	4,225,878	321,184	0	4,547,062	1,581,561
Fund Balance, June 30, 2022	\$ 3,387,247	\$ 315,618	\$ 0	\$ 3,702,865	\$ 3,868,746

(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	\$ 3,750,076	\$ 5,734,907	\$ 0	\$ 180,069	\$ 180,069	\$ 6,583,032
Fines, Forfeitures, and Penalties	0	0	0	0	0	49,635
Charges for Current Services	0	0	0	0	0	4,077
Other Local Revenues	251,323	259,215	0	0	0	264,455
State of Tennessee	0	2,415,452	0	0	0	3,502,431
Federal Government	0	0	493,956	0	493,956	493,956
Total Revenues	\$ 4,001,399	\$ 8,409,574	\$ 493,956	\$ 180,069	\$ 674,025	\$ 10,897,586
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,476,525
Finance	0	0	0	0	0	28
Administration of Justice	0	0	0	0	0	3,980
Public Safety	0	0	0	0	0	55,270
Debt Service:						
Principal on Debt	1,665,724	3,310,724	0	0	0	3,310,724
Interest on Debt	529,782	970,074	0	0	0	970,074
Other Debt Service	40,741	76,439	0	0	0	76,439
Capital Projects	0	0	493,956	244,283	738,239	738,239
Total Expenditures	\$ 2,236,247	\$ 4,357,237	\$ 493,956	\$ 244,283	\$ 738,239	\$ 7,631,279
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,765,152	\$ 4,052,337	\$ 0	\$ (64,214)	\$ (64,214)	\$ 3,266,307

(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>Other Financing Sources (Uses)</u>						
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (122,381)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (122,381)
Net Change in Fund Balances	\$ 1,765,152	\$ 4,052,337	\$ 0	\$ (64,214)	\$ (64,214)	\$ 3,143,926
Fund Balance, July 1, 2021	3,505,940	5,087,501	0	88,146	88,146	9,722,709
Fund Balance, June 30, 2022	\$ 5,271,092	\$ 9,139,838	\$ 0	\$ 23,932	\$ 23,932	\$ 12,866,635



## Exhibit G-3

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose Fund  
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 668,056	\$ 640,220	\$ 640,220	\$ 27,836
Other Local Revenues	5,240	5,000	5,000	240
State of Tennessee	1,086,979	1,000,000	1,000,000	86,979
Total Revenues	<u>\$ 1,760,275</u>	<u>\$ 1,645,220</u>	<u>\$ 1,645,220</u>	<u>\$ 115,055</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 2,476,525	\$ 1,786,678	\$ 3,286,678	\$ 810,153
Total Expenditures	<u>\$ 2,476,525</u>	<u>\$ 1,786,678</u>	<u>\$ 3,286,678</u>	<u>\$ 810,153</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (716,250)</u>	<u>\$ (141,458)</u>	<u>\$ (1,641,458)</u>	<u>\$ 925,208</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (122,381)	\$ (125,000)	\$ (125,000)	\$ 2,619
Total Other Financing Sources	<u>\$ (122,381)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ 2,619</u>
Net Change in Fund Balance	\$ (838,631)	\$ (266,458)	\$ (1,766,458)	\$ 927,827
Fund Balance, July 1, 2021	<u>4,225,878</u>	<u>4,165,137</u>	<u>4,165,137</u>	<u>60,741</u>
Fund Balance, June 30, 2022	<u><u>\$ 3,387,247</u></u>	<u><u>\$ 3,898,679</u></u>	<u><u>\$ 2,398,679</u></u>	<u><u>\$ 988,568</u></u>

Exhibit G-4

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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 49,635	\$ 0	\$ 0	\$ 49,635	\$ 38,000	\$ 38,000	\$ 11,635
Total Revenues	\$ 49,635	\$ 0	\$ 0	\$ 49,635	\$ 38,000	\$ 38,000	\$ 11,635
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 55,201	\$ (6,610)	\$ 9,813	\$ 58,404	\$ 159,000	\$ 159,000	\$ 100,596
Total Expenditures	\$ 55,201	\$ (6,610)	\$ 9,813	\$ 58,404	\$ 159,000	\$ 159,000	\$ 100,596
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,566)	\$ 6,610	\$ (9,813)	\$ (8,769)	\$ (121,000)	\$ (121,000)	\$ 112,231
Net Change in Fund Balance	\$ (5,566)	\$ 6,610	\$ (9,813)	\$ (8,769)	\$ (121,000)	\$ (121,000)	\$ 112,231
Fund Balance, July 1, 2021	321,184	(6,610)	0	314,574	288,491	288,491	26,083
Fund Balance, June 30, 2022	\$ 315,618	\$ 0	\$ (9,813)	\$ 305,805	\$ 167,491	\$ 167,491	\$ 138,314

## Exhibit G-5

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, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,984,831	\$ 1,741,215	\$ 1,741,215	\$ 243,616
Other Local Revenues	7,892	1,000	1,000	6,892
State of Tennessee	2,415,452	0	0	2,415,452
Total Revenues	<u>\$ 4,408,175</u>	<u>\$ 1,742,215</u>	<u>\$ 1,742,215</u>	<u>\$ 2,665,960</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,645,000	\$ 1,635,000	\$ 1,645,000	\$ 0
<u>Interest on Debt</u>				
General Government	440,292	289,750	440,300	8
Highways and Streets	0	11,600	0	0
<u>Other Debt Service</u>				
General Government	35,698	43,000	43,000	7,302
Total Expenditures	<u>\$ 2,120,990</u>	<u>\$ 1,979,350</u>	<u>\$ 2,128,300</u>	<u>\$ 7,310</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,287,185</u>	<u>\$ (237,135)</u>	<u>\$ (386,085)</u>	<u>\$ 2,673,270</u>
Net Change in Fund Balance	\$ 2,287,185	\$ (237,135)	\$ (386,085)	\$ 2,673,270
Fund Balance, July 1, 2021	<u>1,581,561</u>	<u>1,544,679</u>	<u>1,544,679</u>	<u>36,882</u>
Fund Balance, June 30, 2022	<u><u>\$ 3,868,746</u></u>	<u><u>\$ 1,307,544</u></u>	<u><u>\$ 1,158,594</u></u>	<u><u>\$ 2,710,152</u></u>

## Exhibit G-6

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, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,750,076	\$ 1,827,750	\$ 1,827,750	\$ 1,922,326
Other Local Revenues	251,323	5,000	255,000	(3,677)
Other Governments and Citizens Groups	0	250,000	0	0
Total Revenues	<u>\$ 4,001,399</u>	<u>\$ 2,082,750</u>	<u>\$ 2,082,750</u>	<u>\$ 1,918,649</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,665,724	\$ 1,665,724	\$ 1,665,724	\$ 0
<u>Interest on Debt</u>				
Education	529,782	529,782	529,782	0
<u>Other Debt Service</u>				
Education	40,741	48,000	48,000	7,259
Total Expenditures	<u>\$ 2,236,247</u>	<u>\$ 2,243,506</u>	<u>\$ 2,243,506</u>	<u>\$ 7,259</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,765,152</u>	<u>\$ (160,756)</u>	<u>\$ (160,756)</u>	<u>\$ 1,925,908</u>
Net Change in Fund Balance	\$ 1,765,152	\$ (160,756)	\$ (160,756)	\$ 1,925,908
Fund Balance, July 1, 2021	<u>3,505,940</u>	<u>3,020,062</u>	<u>3,020,062</u>	<u>485,878</u>
Fund Balance, June 30, 2022	<u><u>\$ 5,271,092</u></u>	<u><u>\$ 2,859,306</u></u>	<u><u>\$ 2,859,306</u></u>	<u><u>\$ 2,411,786</u></u>

## Exhibit G-7

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Other Capital Projects Fund  
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 180,069	\$ 110,000	\$ 150,000	\$ 30,069
Total Revenues	<u>\$ 180,069</u>	<u>\$ 110,000</u>	<u>\$ 150,000</u>	<u>\$ 30,069</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 244,283	\$ 112,000	\$ 152,000	\$ (92,283)
Total Expenditures	<u>\$ 244,283</u>	<u>\$ 112,000</u>	<u>\$ 152,000</u>	<u>\$ (92,283)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (64,214)</u>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (62,214)</u>
Net Change in Fund Balance	\$ (64,214)	\$ (2,000)	\$ (2,000)	\$ (62,214)
Fund Balance, July 1, 2021	<u>88,146</u>	<u>74,080</u>	<u>74,080</u>	<u>14,066</u>
Fund Balance, June 30, 2022	<u><u>\$ 23,932</u></u>	<u><u>\$ 72,080</u></u>	<u><u>\$ 72,080</u></u>	<u><u>\$ (48,148)</u></u>

# **Major Governmental Fund**

## **General Capital Projects Fund**

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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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 732,511	\$ 0	\$ 0	\$ 732,511	\$ 699,150	\$ 699,150	\$ 33,361
Other Local Revenues	47,400	0	0	47,400	45,000	45,000	2,400
Federal Government	279,676	0	0	279,676	567,000	567,000	(287,324)
Total Revenues	\$ 1,059,587	\$ 0	\$ 0	\$ 1,059,587	\$ 1,311,150	\$ 1,311,150	\$ (251,563)
<u>Expenditures</u>							
<u>Other Debt Service</u>							
General Government	\$ 185,633	\$ 0	\$ 0	\$ 185,633	\$ 0	\$ 185,633	\$ 0
<u>Capital Projects</u>							
Other General Government Projects	4,356,908	(308,915)	787,222	4,835,215	1,311,150	13,185,176	8,349,961
Total Expenditures	\$ 4,542,541	\$ (308,915)	\$ 787,222	\$ 5,020,848	\$ 1,311,150	\$ 13,370,809	\$ 8,349,961
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,482,954)	\$ 308,915	\$ (787,222)	\$ (3,961,261)	\$ 0	\$ (12,059,659)	\$ 8,098,398
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 9,565,000	\$ 0	\$ 0	\$ 9,565,000	\$ 0	\$ 9,565,000	\$ 0
Premiums on Debt Sold	434,660	0	0	434,660	0	434,660	0
Other Loans Issued	2,000,000	0	0	2,000,000	0	2,000,000	0
Total Other Financing Sources	\$ 11,999,660	\$ 0	\$ 0	\$ 11,999,660	\$ 0	\$ 11,999,660	\$ 0
Net Change in Fund Balance	\$ 8,516,706	\$ 308,915	\$ (787,222)	\$ 8,038,399	\$ 0	\$ (59,999)	\$ 8,098,398
Fund Balance, July 1, 2021	799,549	(308,915)	0	490,634	826,984	826,984	(336,350)
Fund Balance, June 30, 2022	\$ 9,316,255	\$ 0	\$ (787,222)	\$ 8,529,033	\$ 826,984	\$ 766,985	\$ 7,762,048

# Custodial Funds

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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.

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

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

Constitutional Officers - 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 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, 2022

	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	\$ 2,523,480	\$ 0	\$ 0	\$ 2,523,480
Equity in Pooled Cash and Investments	0	0	0	196,410	239,524	435,934
Accounts Receivable	0	0	3,509	0	0	3,509
Due from Other Governments	1,819,775	788,532	0	0	0	2,608,307
Property Taxes Receivable	0	3,362,755	0	0	0	3,362,755
Allowance for Uncollectible Property Taxes	0	(79,621)	0	0	0	(79,621)
Total Assets	\$ 1,819,775	\$ 4,071,666	\$ 2,526,989	\$ 196,410	\$ 239,524	\$ 8,854,364
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 1,819,775	\$ 881,649	\$ 0	\$ 0	\$ 0	\$ 2,701,424
Total Liabilities	\$ 1,819,775	\$ 881,649	\$ 0	\$ 0	\$ 0	\$ 2,701,424
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 3,190,017	\$ 0	\$ 0	\$ 0	\$ 3,190,017
Total Deferred Inflows of Resources	\$ 0	\$ 3,190,017	\$ 0	\$ 0	\$ 0	\$ 3,190,017
<u>NET POSITION</u>						
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 0	\$ 2,526,989	\$ 196,410	\$ 239,524	\$ 2,962,923
Total Net Position	\$ 0	\$ 0	\$ 2,526,989	\$ 196,410	\$ 239,524	\$ 2,962,923

Exhibit I-2

Greene County, Tennessee  
Combining Statement of Changes in Net Position  
Custodial Funds  
For the Year Ended June 30, 2022

	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	\$ 10,655,354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,655,354
ADA - Educational Funds Collected for Cities	0	8,839,343	0	0	0	0	8,839,343
Fines/Fees and Other Collections	0	0	13,937,547	0	0	0	13,937,547
Drug Task Force Collections	0	0	0	155,065	0	0	155,065
District Attorney General Collections	0	0	0	0	29,607	0	29,607
Collections for Industrial Development Board	0	0	0	0	0	27,982	27,982
Total Additions	\$ 10,655,354	\$ 8,839,343	\$ 13,937,547	\$ 155,065	\$ 29,607	\$ 27,982	\$ 33,644,898
<u>Deductions</u>							
Payment of Sales Tax Collections for Other Governments	\$ 10,655,354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,655,354
Payments to City School System	0	8,839,343	0	0	0	0	8,839,343
Payments to State	0	0	10,181,536	0	0	0	10,181,536
Payments to Individuals and Others	0	0	4,422,202	0	0	0	4,422,202
Payment of Drug Task Force Expenses	0	0	0	164,285	0	0	164,285
Payment of District Attorney General Expenses	0	0	0	0	28,313	0	28,313
Payments to Industrial Development Board	0	0	0	0	0	27,982	27,982
Total Deductions	\$ 10,655,354	\$ 8,839,343	\$ 14,603,738	\$ 164,285	\$ 28,313	\$ 27,982	\$ 34,319,015
Change in Net Position	\$ 0	\$ 0	\$ (666,191)	\$ (9,220)	\$ 1,294	\$ 0	\$ (674,117)
Net Position July 1, 2021	0	0	3,193,180	205,630	238,230	0	3,637,040
Net Position June 30, 2022	\$ 0	\$ 0	\$ 2,526,989	\$ 196,410	\$ 239,524	\$ 0	\$ 2,962,923

# Greene County School Department

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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.

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

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

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

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, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 33,302,640	\$ 156,104	\$ 8,788,701	\$ 1,391,176	\$ (22,966,659)
Support Services	18,361,595	123,524	862,213	0	(17,375,858)
Operation of Non-instructional Services	8,050,616	582,670	7,414,918	48,269	(4,759)
Total Governmental Activities	\$ 59,714,851	\$ 862,298	\$ 17,065,832	\$ 1,439,445	\$ (40,347,276)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,932,138
Local Option Sales Tax					9,299,207
Mixed Drink Tax					2,957
Other Local Taxes					140
Grants and Contributions Not Restricted for Specific Programs					36,769,971
Unrestricted Investment Income					52,619
Miscellaneous					128,672
Total General Revenues					\$ 54,185,704
Change in Net Position					\$ 13,838,428
Net Position, July 1, 2021					48,885,054
Net Position, June 30, 2022					\$ 62,723,482

## Exhibit J-2

Greene County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2022

	Major Funds			Nonmajor Funds	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 4,012,124	\$ 0	\$ 0	\$ 1,498,398	\$ 5,510,522
Equity in Pooled Cash and Investments	8,139,310	0	4,144,562	2,165,225	14,449,097
Accounts Receivable	277,213	14,928	2,179	0	294,320
Due from Other Governments	3,183,547	1,059,497	121,955	419,050	4,784,049
Property Taxes Receivable	6,472,738	0	1,458,313	0	7,931,051
Allowance for Uncollectible Property Taxes	(153,257)	0	(26,176)	0	(179,433)
Restricted Assets	472,370	0	0	0	472,370
Total Assets	<u>\$ 22,404,045</u>	<u>\$ 1,074,425</u>	<u>\$ 5,700,833</u>	<u>\$ 4,082,673</u>	<u>\$ 33,261,976</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 369	\$ 0	\$ 82,958	\$ 83,327
Payroll Deductions Payable	970,029	99,071	0	673	1,069,773
Cash Overdraft	0	146,183	0	0	146,183
Due to Other Governments	0	29,285	0	0	29,285
Other Current Liabilities	3,989,690	0	0	0	3,989,690
Total Liabilities	<u>\$ 4,959,719</u>	<u>\$ 274,908</u>	<u>\$ 0</u>	<u>\$ 83,631</u>	<u>\$ 5,318,258</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 6,140,247	\$ 0	\$ 1,410,897	\$ 0	\$ 7,551,144
Deferred Delinquent Property Taxes	164,930	0	19,545	0	184,475
Other Deferred/Unavailable Revenue	669,663	0	48,269	0	717,932
Total Deferred Inflows of Resources	<u>\$ 6,974,840</u>	<u>\$ 0</u>	<u>\$ 1,478,711</u>	<u>\$ 0</u>	<u>\$ 8,453,551</u>

(Continued)

## Exhibit J-2

Greene County, Tennessee  
Balance Sheet - 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>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 0	\$ 35,548	\$ 0	\$ 3,999,042	\$ 4,034,590
Restricted for Education - COVID-19	0	25,959	0	0	25,959
Restricted for Education - American Rescue Plan Act	0	38,010	0	0	38,010
Restricted for Capital Projects	0	0	1,567,801	0	1,567,801
Restricted for Hybrid Retirement Stabilization Funds	472,370	0	0	0	472,370
Restricted for Other Purposes	0	0	531,561	0	531,561
Committed:					
Committed for Education	206,884	700,000	0	0	906,884
Committed for Capital Projects	0	0	2,122,760	0	2,122,760
Assigned:					
Assigned for Education	952,660	0	0	0	952,660
Assigned for Capital Projects	1,089,499	0	0	0	1,089,499
Unassigned	7,748,073	0	0	0	7,748,073
Total Fund Balances	<u>\$ 10,469,486</u>	<u>\$ 799,517</u>	<u>\$ 4,222,122</u>	<u>\$ 3,999,042</u>	<u>\$ 19,490,167</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,404,045</u>	<u>\$ 1,074,425</u>	<u>\$ 5,700,833</u>	<u>\$ 4,082,673</u>	<u>\$ 33,261,976</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, 2022

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)		\$	19,490,167
(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		47,535	
Add: buildings and improvements net of accumulated depreciation		34,920,415	
Add: other capital assets net of accumulated depreciation		<u>4,552,063</u>	40,529,086
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: compensated absences payable	\$	(205,018)	
Less: other postemployment benefits liability		(11,299,568)	
Less: termination benefits		<u>(188,225)</u>	(11,692,811)
(3) 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	\$	13,982,981	
Less: deferred inflows of resources related to pensions		(31,308,400)	
Add: deferred outflows of resources related to OPEB		1,994,221	
Less: deferred inflows of resources related to OPEB		<u>(5,229,047)</u>	(20,560,245)
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - agent plan	\$	2,655,886	
Add: net pension asset - teacher retirement plan		473,361	
Add: net pension asset - teacher legacy pension plan		<u>30,925,631</u>	34,054,878
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>902,407</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>62,723,482</u></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, 2022

	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	\$ 15,925,964	\$ 0	\$ 1,696,860	\$ 0	\$ 17,622,824
Licenses and Permits	2,603	0	0	0	2,603
Charges for Current Services	327,435	0	0	378,759	706,194
Other Local Revenues	1,603,611	0	3,783	1,702,476	3,309,870
State of Tennessee	37,449,006	0	0	35,092	37,484,098
Federal Government	312,965	9,530,795	0	4,503,917	14,347,677
Total Revenues	\$ 55,621,584	\$ 9,530,795	\$ 1,700,643	\$ 6,620,244	\$ 73,473,266
<u>Expenditures</u>					
Current:					
Instruction	\$ 31,166,408	\$ 6,278,755	\$ 0	\$ 0	\$ 37,445,163
Support Services	18,616,168	1,520,121	25,263	0	20,161,552
Operation of Non-Instructional Services	3,130,364	12,811	0	5,312,075	8,455,250
Capital Outlay	1,197,379	1,446,176	0	0	2,643,555
Debt Service:					
Other Debt Service	250,000	0	0	0	250,000
Capital Projects	0	0	5,007,159	0	5,007,159
Total Expenditures	\$ 54,360,319	\$ 9,257,863	\$ 5,032,422	\$ 5,312,075	\$ 73,962,679
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,261,265	\$ 272,932	\$ (3,331,779)	\$ 1,308,169	\$ (489,413)
<u>Other Financing Sources (Uses)</u>					
Insurance Recovery	\$ 13,500	\$ 0	\$ 0	\$ 0	\$ 13,500
Transfers In	179,250	500,000	0	0	679,250

(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) (Cont.)</u>					
Transfers Out	\$ (500,000)	\$ (179,250)	\$ 0	\$ 0	\$ (679,250)
Total Other Financing Sources (Uses)	\$ (307,250)	\$ 320,750	\$ 0	\$ 0	\$ 13,500
Net Change in Fund Balances	\$ 954,015	\$ 593,682	\$ (3,331,779)	\$ 1,308,169	\$ (475,913)
Fund Balance, July 1, 2021	9,515,471	205,835	7,553,901	2,690,873	19,966,080
Fund Balance, June 30, 2022	\$ 10,469,486	\$ 799,517	\$ 4,222,122	\$ 3,999,042	\$ 19,490,167

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, 2022

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)		\$	(475,913)
(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	\$	7,405,898	
Less: current-year depreciation expense		<u>(1,787,372)</u>	5,618,526
(2) 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, 2021	\$	(875,115)	
Add: deferred delinquent property taxes and other deferred June 30, 2022		<u>902,407</u>	27,292
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in OPEB liability	\$	654,274	
Change in compensated absences payable		3,139	
Change in termination benefits		146,332	
Change in net pension asset/liability		28,488,494	
Change in deferred outflows related to pensions		8,216,002	
Change in deferred inflows related to pensions		(28,661,027)	
Change in deferred outflows related to OPEB		(106,079)	
Change in deferred inflows related to OPEB		<u>(72,612)</u>	8,668,523
Change in net position of governmental activities (Exhibit B)			<u>\$ 13,838,428</u>

## Exhibit J-6

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2022

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>ASSETS</u>			
Cash	\$ 9,344	\$ 1,489,054	\$ 1,498,398
Equity in Pooled Cash and Investments	2,165,225	0	2,165,225
Due from Other Governments	419,050	0	419,050
Total Assets	<u>\$ 2,593,619</u>	<u>\$ 1,489,054</u>	<u>\$ 4,082,673</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 74,025	\$ 8,933	\$ 82,958
Payroll Deductions Payable	673	0	673
Total Liabilities	<u>\$ 74,698</u>	<u>\$ 8,933</u>	<u>\$ 83,631</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 2,518,921	\$ 1,480,121	\$ 3,999,042
Total Fund Balances	<u>\$ 2,518,921</u>	<u>\$ 1,480,121</u>	<u>\$ 3,999,042</u>
Total Liabilities and Fund Balances	<u>\$ 2,593,619</u>	<u>\$ 1,489,054</u>	<u>\$ 4,082,673</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, 2022

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>Revenues</u>			
Charges for Current Services	\$ 378,759	\$ 0	\$ 378,759
Other Local Revenues	346	1,702,130	1,702,476
State of Tennessee	35,092	0	35,092
Federal Government	4,503,917	0	4,503,917
Total Revenues	<u>\$ 4,918,114</u>	<u>\$ 1,702,130</u>	<u>\$ 6,620,244</u>
<u>Expenditures</u>			
Current:			
Operation of Non-Instructional Services	\$ 3,779,990	\$ 1,532,085	\$ 5,312,075
Total Expenditures	<u>\$ 3,779,990</u>	<u>\$ 1,532,085</u>	<u>\$ 5,312,075</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,138,124</u>	<u>\$ 170,045</u>	<u>\$ 1,308,169</u>
Net Change in Fund Balances	\$ 1,138,124	\$ 170,045	\$ 1,308,169
Fund Balance, July 1, 2021	<u>1,380,797</u>	<u>1,310,076</u>	<u>2,690,873</u>
Fund Balance, June 30, 2022	<u><u>\$ 2,518,921</u></u>	<u><u>\$ 1,480,121</u></u>	<u><u>\$ 3,999,042</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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 15,925,964	\$ 0	\$ 0	\$ 15,925,964	\$ 14,713,700	\$ 14,838,700	\$ 1,087,264
Licenses and Permits	2,603	0	0	2,603	2,500	2,500	103
Charges for Current Services	327,435	0	0	327,435	380,524	380,524	(53,089)
Other Local Revenues	1,603,611	0	0	1,603,611	1,777,300	1,865,528	(261,917)
State of Tennessee	37,449,006	0	0	37,449,006	37,412,805	37,892,670	(443,664)
Federal Government	312,965	0	0	312,965	189,744	189,744	123,221
Total Revenues	\$ 55,621,584	\$ 0	\$ 0	\$ 55,621,584	\$ 54,476,573	\$ 55,169,666	\$ 451,918
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 26,012,838	\$ (66,971)	\$ 33,358	\$ 25,979,225	\$ 27,100,294	\$ 27,060,588	\$ 1,081,363
Special Education Program	3,350,824	0	0	3,350,824	3,695,776	3,695,776	344,952
Career and Technical Education Program	1,802,746	(10,212)	8,477	1,801,011	1,736,730	1,901,433	100,422
<u>Support Services</u>							
Attendance	228,319	0	0	228,319	218,866	228,484	165
Health Services	798,928	(382)	2,449	800,995	790,939	811,376	10,381
Other Student Support	1,682,054	(43,855)	40,897	1,679,096	1,749,843	1,805,207	126,111
Regular Instruction Program	2,164,613	(42,751)	4,769	2,126,631	2,201,662	2,201,662	75,031
Special Education Program	462,255	0	622	462,877	535,363	535,363	72,486
Career and Technical Education Program	113,248	0	0	113,248	120,917	120,917	7,669
Technology	244,883	(2,016)	964	243,831	219,700	245,851	2,020
Other Programs	239,022	0	0	239,022	0	239,022	0
Board of Education	920,852	(3,888)	1,689	918,653	1,200,813	1,162,948	244,295
Director of Schools	428,790	(1,543)	2,986	430,233	460,016	460,016	29,783
Office of the Principal	3,779,185	(8,491)	10,344	3,781,038	4,062,196	3,992,460	211,422
Fiscal Services	430,282	(1,559)	142	428,865	477,657	477,657	48,792
Operation of Plant	3,125,863	(12,976)	4,211	3,117,098	2,865,847	3,168,448	51,350
Maintenance of Plant	772,520	(11,159)	13,549	774,910	881,527	811,527	36,617
Transportation	3,153,588	(38,509)	21,501	3,136,580	3,160,609	3,174,109	37,529

(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 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Central and Other	\$ 71,766	\$ 0	\$ 0	\$ 71,766	\$ 118,745	\$ 118,745	\$ 46,979
<u>Operation of Non-Instructional Services</u>							
Community Services	1,679,956	(23,996)	10,447	1,666,407	1,661,896	1,744,562	78,155
Early Childhood Education	1,450,408	(43,379)	14,324	1,421,353	1,414,613	1,424,452	3,099
<u>Capital Outlay</u>							
Regular Capital Outlay	1,197,379	(1,183,035)	1,071,502	1,085,846	5,000	1,405,000	319,154
<u>Other Debt Service</u>							
Education	250,000	0	0	250,000	0	250,000	0
Total Expenditures	\$ 54,360,319	\$ (1,494,722)	\$ 1,242,231	\$ 54,107,828	\$ 54,679,009	\$ 57,035,603	\$ 2,927,775
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,261,265	\$ 1,494,722	\$ (1,242,231)	\$ 1,513,756	\$ (202,436)	\$ (1,865,937)	\$ 3,379,693
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 13,500	\$ 0	\$ 0	\$ 13,500	\$ 0	\$ 13,500	\$ 0
Transfers In	179,250	0	0	179,250	202,700	202,700	(23,450)
Transfers Out	(500,000)	0	0	(500,000)	0	(500,000)	0
Total Other Financing Sources	\$ (307,250)	\$ 0	\$ 0	\$ (307,250)	\$ 202,700	\$ (283,800)	\$ (23,450)
Net Change in Fund Balance	\$ 954,015	\$ 1,494,722	\$ (1,242,231)	\$ 1,206,506	\$ 264	\$ (2,149,737)	\$ 3,356,243
Fund Balance, July 1, 2021	9,515,471	(1,494,722)	0	8,020,749	6,865,223	6,865,223	1,155,526
Fund Balance, June 30, 2022	\$ 10,469,486	\$ 0	\$ (1,242,231)	\$ 9,227,255	\$ 6,865,487	\$ 4,715,486	\$ 4,511,769

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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 9,530,795	\$ 0	\$ 0	\$ 9,530,795	\$ 22,712,501	\$ 24,473,556	\$ (14,942,761)
Total Revenues	\$ 9,530,795	\$ 0	\$ 0	\$ 9,530,795	\$ 22,712,501	\$ 24,473,556	\$ (14,942,761)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 4,545,758	\$ (54,134)	\$ 38,961	\$ 4,530,585	\$ 9,865,136	\$ 11,595,062	\$ 7,064,477
Alternative Instruction Program	0	0	0	0	51,343	0	0
Special Education Program	1,561,637	(4,694)	29,850	1,586,793	1,435,965	2,137,191	550,398
Career and Technical Education Program	171,360	0	0	171,360	277,448	273,790	102,430
<u>Support Services</u>							
Health Services	84,524	(1,357)	107,065	190,232	783,186	779,150	588,918
Other Student Support	152,170	(1,190)	576	151,556	227,562	237,168	85,612
Regular Instruction Program	571,734	(4,072)	5,395	573,057	1,267,302	1,140,891	567,834
Alternative Instruction Program	0	0	0	0	12,115	0	0
Special Education Program	479,642	0	0	479,642	430,244	611,805	132,163
Career and Technical Education Program	1,657	0	0	1,657	3,000	1,660	3
Technology	28,542	0	0	28,542	139,975	125,331	96,789
Operation of Plant	168,591	(2,404)	18,714	184,901	325,425	299,768	114,867
Transportation	33,261	0	0	33,261	87,100	185,940	152,679
<u>Operation of Non-Instructional Services</u>							
Food Service	12,811	0	0	12,811	50,000	54,000	41,189
<u>Capital Outlay</u>							
Regular Capital Outlay	1,446,176	(1,151,472)	35,476	330,180	7,350,000	6,625,000	6,294,820
Total Expenditures	\$ 9,257,863	\$ (1,219,323)	\$ 236,037	\$ 8,274,577	\$ 22,305,801	\$ 24,066,756	\$ 15,792,179
Excess (Deficiency) of Revenues Over Expenditures	\$ 272,932	\$ 1,219,323	\$ (236,037)	\$ 1,256,218	\$ 406,700	\$ 406,800	\$ 849,418

(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 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 500,000	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000	\$ 0
Transfers Out	(179,250)	0	0	(179,250)	(406,700)	(406,800)	227,550
Total Other Financing Sources	\$ 320,750	\$ 0	\$ 0	\$ 320,750	\$ (406,700)	\$ 93,200	\$ 227,550
Net Change in Fund Balance	\$ 593,682	\$ 1,219,323	\$ (236,037)	\$ 1,576,968	\$ 0	\$ 500,000	\$ 1,076,968
Fund Balance, July 1, 2021	205,835	(1,219,323)	0	(1,013,488)	0	0	(1,013,488)
Fund Balance, June 30, 2022	\$ 799,517	\$ 0	\$ (236,037)	\$ 563,480	\$ 0	\$ 500,000	\$ 63,480



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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 378,759	\$ 0	\$ 0	\$ 378,759	\$ 1,144,918	\$ 1,144,918	\$ (766,159)
Other Local Revenues	346	0	0	346	1,000	1,000	(654)
State of Tennessee	35,092	0	0	35,092	32,880	32,880	2,212
Federal Government	4,503,917	0	0	4,503,917	2,946,465	3,099,457	1,404,460
Total Revenues	<u>\$ 4,918,114</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,918,114</u>	<u>\$ 4,125,263</u>	<u>\$ 4,278,255</u>	<u>\$ 639,859</u>
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 3,779,990	\$ (155,443)	\$ 14,188	\$ 3,638,735	\$ 4,065,263	\$ 4,278,255	\$ 639,520
Total Expenditures	<u>\$ 3,779,990</u>	<u>\$ (155,443)</u>	<u>\$ 14,188</u>	<u>\$ 3,638,735</u>	<u>\$ 4,065,263</u>	<u>\$ 4,278,255</u>	<u>\$ 639,520</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,138,124</u>	<u>\$ 155,443</u>	<u>\$ (14,188)</u>	<u>\$ 1,279,379</u>	<u>\$ 60,000</u>	<u>\$ 0</u>	<u>\$ 1,279,379</u>
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ (60,000)	\$ 0	\$ 0
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (60,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 1,138,124	\$ 155,443	\$ (14,188)	\$ 1,279,379	\$ 0	\$ 0	\$ 1,279,379
Fund Balance, July 1, 2021	<u>1,380,797</u>	<u>(155,443)</u>	<u>0</u>	<u>1,225,354</u>	<u>1,257,486</u>	<u>1,257,486</u>	<u>(32,132)</u>
Fund Balance, June 30, 2022	<u><u>\$ 2,518,921</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (14,188)</u></u>	<u><u>\$ 2,504,733</u></u>	<u><u>\$ 1,257,486</u></u>	<u><u>\$ 1,257,486</u></u>	<u><u>\$ 1,247,247</u></u>

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, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,696,860	\$ 0	\$ 0	\$ 1,696,860	\$ 1,392,650	\$ 1,392,650	\$ 304,210
Other Local Revenues	3,783	0	0	3,783	20,000	20,000	(16,217)
State of Tennessee	0	0	0	0	0	85,000	(85,000)
Total Revenues	\$ 1,700,643	\$ 0	\$ 0	\$ 1,700,643	\$ 1,412,650	\$ 1,497,650	\$ 202,993
<u>Expenditures</u>							
<u>Support Services</u>							
Board of Education	\$ 25,263	\$ 0	\$ 0	\$ 25,263	\$ 23,920	\$ 23,920	\$ (1,343)
<u>Capital Projects</u>							
Education Capital Projects	5,007,159	(4,924,194)	783,629	866,594	1,388,730	1,223,730	357,136
Total Expenditures	\$ 5,032,422	\$ (4,924,194)	\$ 783,629	\$ 891,857	\$ 1,412,650	\$ 1,247,650	\$ 355,793
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,331,779)	\$ 4,924,194	\$ (783,629)	\$ 808,786	\$ 0	\$ 250,000	\$ 558,786
Net Change in Fund Balance	\$ (3,331,779)	\$ 4,924,194	\$ (783,629)	\$ 808,786	\$ 0	\$ 250,000	\$ 558,786
Fund Balance, July 1, 2021	7,553,901	(4,924,194)	0	2,629,707	0	0	2,629,707
Fund Balance, June 30, 2022	\$ 4,222,122	\$ 0	\$ (783,629)	\$ 3,438,493	\$ 0	\$ 250,000	\$ 3,188,493

## MISCELLANEOUS SCHEDULES

Exhibit K-1

Greene County, Tennessee  
Schedule of Changes in Long-term Other Loans and Bonds  
For the Year Ended June 30, 2022

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-22	
<u>OTHER LOANS PAYABLE</u>									
<u>Payable through General Capital Projects Fund</u>									
Administrative Building Purchase	\$ 2,000,000	0	%	11-17-21	11-17-23	\$ 0	\$ 2,000,000	\$ 0	\$ 2,000,000
<u>Payable through Education Debt Service Fund</u>									
Energy Efficient Schools Initiative	809,679	0.75		6-24-16	12-1-23	316,095	0	125,724	190,371
Total Other Loans Payable						\$ 316,095	\$ 2,000,000	\$ 125,724	\$ 2,190,371
<u>BONDS PAYABLE</u>									
<u>Payable through General Debt Service Fund</u>									
General Obligation - Refunding	2,305,000	2		5-23-14	6-1-23	\$ 580,000	\$ 0	\$ 290,000	\$ 290,000
General Obligation - Refunding	5,945,000	2 to 5		11-24-20	6-1-25	5,795,000	0	1,345,000	4,450,000
General Obligation, Series 2021	9,565,000	2 to 4		11-4-21	6-1-46	0	9,565,000	10,000	9,555,000
Total Payable through General Debt Service Fund						\$ 6,375,000	\$ 9,565,000	\$ 1,645,000	\$ 14,295,000
<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	\$ 6,800,000	\$ 0	\$ 1,235,000	\$ 5,565,000
Rural School Bonds, Series 2020	9,430,000	2 to 5		11-24-20	6-1-41	9,005,000	0	305,000	8,700,000
Total Payable through Education Debt Service Fund						\$ 15,805,000	\$ 0	\$ 1,540,000	\$ 14,265,000
Total Bonds Payable						\$ 22,180,000	\$ 9,565,000	\$ 3,185,000	\$ 28,560,000

## Exhibit K-2

Greene County, TennesseeSchedule of Long-term Debt Requirements by Year

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2023	\$ 1,126,672	\$ 996	\$ 1,127,668
2024	1,063,699	121	1,063,820
Total	\$ 2,190,371	\$ 1,117	\$ 2,191,488

  

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	\$ 3,335,000	\$ 920,475	\$ 4,255,475
2024	3,190,000	762,625	3,952,625
2025	3,660,000	603,325	4,263,325
2026	2,160,000	466,525	2,626,525
2027	730,000	405,725	1,135,725
2028	765,000	372,625	1,137,625
2029	800,000	337,925	1,137,925
2030	835,000	301,625	1,136,625
2031	865,000	272,725	1,137,725
2032	880,000	255,425	1,135,425
2033	895,000	237,825	1,132,825
2034	915,000	219,925	1,134,925
2035	930,000	201,625	1,131,625
2036	950,000	183,025	1,133,025
2037	970,000	164,025	1,134,025
2038	990,000	144,625	1,134,625
2039	1,010,000	124,825	1,134,825
2040	1,030,000	103,944	1,133,944
2041	1,050,000	82,056	1,132,056
2042	495,000	59,038	554,038
2043	510,000	47,900	557,900
2044	520,000	36,425	556,425
2045	530,000	24,725	554,725
2046	545,000	12,535	557,535
Total	\$ 28,560,000	\$ 6,341,498	\$ 34,901,498

Greene County, Tennessee  
Schedule of Leases Receivable  
Primary Government  
June 30, 2022

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-21	Additions	Deductions	Balance 6-30-22
<u>PRIMARY GOVERNMENT</u>									
<u>General Fund</u>									
Building Rental	Takoma Regional Hospital, Inc.	\$ 500,000	11-17-21	11-16-24	2.05231 %	\$ 0	\$ 484,517	\$ 119,000	\$ 365,517
<u>General Capital Projects Fund</u>									
Building Rental	State of Tennessee	225,000	8-1-21	7-31-26	2.05231	\$ 0	\$ 213,667	\$ 37,553	\$ 176,114
Total Leases Receivable						\$ 0	\$ 698,184	\$ 156,553	\$ 541,631

Exhibit K-4

Greene County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented Greene County School Department

For the Year Ended June 30, 2022

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Shared costs	\$ 122,381
Total Transfers Primary Government			<u>\$ 122,381</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	School Federal Projects	Cash flow	\$ 500,000
School Federal Projects	General Purpose School	Indirect costs	<u>179,250</u>
Total Transfers Discretely Presented Greene County School Department			<u>\$ 679,250</u>

Exhibit K-5

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, 2022

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 122,252	\$ 100,000	The Cincinnati Insurance Company
Road Superintendent	Section 8-24-102, <i>TCA</i>	105,845	100,000	"
Director of Schools	State Board of Education and County Board of Education	114,624 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	96,223	2,327,533	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	96,223	50,000	"
Director of Accounts and Budgets	County Commission	78,750 (2)	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	96,223	100,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	96,223	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	96,223 (3)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	96,223	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	116,430 (4)	100,000	"
Purchasing Agent	County Commission	48,272 (5)	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 \$5,424; does not include Career Ladder Supplement of \$2,000.

(2) Does not include \$2,000 bonus.

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

(4) Includes a \$10,585 supplement as workhouse superintendent; does not include \$800 law enforcement training supplement.

(5) Does not include \$2,250 bonus.



Exhibit K-6

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2022

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitutional Officers - Fees
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 11,413,917	\$ 2,006,538	\$ 625,419	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	314,885	54,416	16,961	0	0	0
Trustee's Collections - Bankruptcy	2,426	427	133	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	174,853	30,739	9,581	0	0	0
Interest and Penalty	162,727	28,773	8,917	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	5,595	984	307	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	17,127	3,011	938	0	0	0
Payments in-Lieu-of Taxes - Other	45,331	7,969	2,484	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	270,104	0	0	0	0	0
Wheel Tax	834,545	0	0	0	0	0
Litigation Tax - General	238,348	0	0	0	0	0
Litigation Tax - Special Purpose	146,369	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	870,534	0	0	0	0	0
Mixed Drink Tax	2,957	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	143,465	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	60,525	10,640	3,316	0	0	0
Wholesale Beer Tax	202,761	0	0	0	0	0
Total Local Taxes	\$ 14,906,469	\$ 2,143,497	\$ 668,056	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-6

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	\$ 3,620	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Animal Vaccination	18,100	0	0	0	0	0
Cable TV Franchise	411,098	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,992	0	0	0	0	0
Building Permits	351,945	0	0	0	0	0
Other Permits	0	0	0	0	0	0
Total Licenses and Permits	<u>\$ 787,755</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 29,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	10,963	0	0	0	0	0
Drug Control Fines	0	0	0	14,847	0	0
Jail Fees	7,016	0	0	0	0	0
Data Entry Fee - Circuit Court	3,455	0	0	0	0	0
Courtroom Security Fee	6,017	0	0	0	0	0
<u>Criminal Court</u>						
Fines	298	0	0	0	0	0
Drug Court Fees	2,348	0	0	0	0	0
DUI Treatment Fines	3,623	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	57,277	0	0	0	0	0
Officers Costs	79,936	0	0	0	0	0
Game and Fish Fines	126	0	0	0	0	0

(Continued)

## Exhibit K-6

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>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 24,594	\$ 0	\$ 0
Drug Court Fees	15,702	0	0	0	0	0
Jail Fees	165,638	0	0	0	0	0
DUI Treatment Fines	14,741	0	0	0	0	0
Data Entry Fee - General Sessions Court	36,201	0	0	0	0	0
Courtroom Security Fee	122,421	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	2,057	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	2,089	0	0	0	0	0
Data Entry Fee - Chancery Court	7,304	0	0	0	0	0
Courtroom Security Fee	10,633	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	2,385	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	10,194	0	0
Other Fines, Forfeitures, and Penalties	412	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 579,868	\$ 0	\$ 0	\$ 49,635	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 936,096	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	28,684	0	0	0	0
Patient Charges	4,561,034	0	0	0	0	0
Work Release Charges for Board	4,385	0	0	0	0	0

(Continued)

## Exhibit K-6

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>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Other General Service Charges	\$ 6,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Service Charges	21,052	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	12,285	0	0	0	0	0
Copy Fees	2,301	0	0	0	0	0
Telephone Commissions	164,007	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	97
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	3,980
Data Processing Fee - Register	27,998	0	0	0	0	0
Data Processing Fee - Sheriff	5,763	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,759	0	0	0	0	0
Data Processing Fee - County Clerk	8,715	0	0	0	0	0
Vehicle Registration Reinstatement Fees	3,200	0	0	0	0	0
Total Charges for Current Services	\$ 4,824,220	\$ 964,780	\$ 0	\$ 0	\$ 0	\$ 4,077
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 60,441	\$ 10,622	\$ 5,240	\$ 0	\$ 0	\$ 0
Lease/Rentals	105,112	45,594	0	0	0	0
Lease Interest	6,000	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0
Commissary Sales	646,493	0	0	0	0	0
Sale of Recycled Materials	3,716	291,849	0	0	0	0
Miscellaneous Refunds	103,140	0	0	0	0	0

(Continued)

Exhibit K-6

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</u>						
Revenue from Joint Ventures	\$ 20,984	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Equipment	258,633	176,026	0	0	0	0
Sale of Property	46,785	0	0	0	0	0
Contributions and Gifts	109,914	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	4,972	0	0	0	0	0
Total Other Local Revenues	<u>\$ 1,366,190</u>	<u>\$ 524,091</u>	<u>\$ 5,240</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 1,039,657	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	162,237	0	0	0	0	0
General Sessions Court Clerk	649,288	0	0	0	0	0
Clerk and Master	272,926	0	0	0	0	0
Register	426,029	0	0	0	0	0
Sheriff	18,550	0	0	0	0	0
Trustee	1,062,994	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 3,631,681</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	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	53,392	0	0	0	0
Other General Government Grants	654,319	0	0	0	0	0

(Continued)

## Exhibit K-6

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>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 56,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Public Safety Grants	57,738	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	403,490	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	77,133	0	0	0	0	0
<u>Other State Revenues</u>						
Beer Tax	19,194	0	0	0	0	0
Vehicle Certificate of Title Fees	14,728	0	0	0	0	0
Alcoholic Beverage Tax	169,292	0	0	0	0	0
Opioid Settlement Funds	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,086,979	0	0	0
State Revenue Sharing - Telecommunications	89,575	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	46,961	0	0	0	0	0
Contracted Prisoner Boarding	442,864	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	10,325	0	0	0	0	0
Other State Revenues	118,047	0	0	0	0	0
Total State of Tennessee	\$ 2,180,130	\$ 53,392	\$ 1,086,979	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-6

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</u>						
<u>Federal Through State</u>						
USDA - Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Community Development	0	0	0	0	0	0
Civil Defense Reimbursement	47,293	0	0	0	0	0
Disaster Relief	0	0	0	0	0	0
Law Enforcement Grants	21,913	0	0	0	0	0
COVID-19 Grant #2	19,354	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	14,752	0	0	0	0	0
Forest Service	4,562	0	0	0	0	0
COVID-19 Grant #7	66	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	11,032,146	0
Other Direct Federal Revenue	46,467	0	0	0	0	0
Total Federal Government	\$ 154,407	\$ 0	\$ 0	\$ 0	\$ 11,032,146	\$ 0
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 192,060	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	262,500	0	0	0	0	0
Contracted Services	9,696	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	18,183	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 482,439	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 28,913,159	\$ 3,685,760	\$ 1,760,275	\$ 49,635	\$ 11,032,146	\$ 4,077

(Continued)

Exhibit K-6

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	\$ 1,496,370	\$ 280,111	\$ 685,764	\$ 0
Trustee's Collections - Prior Year	0	40,431	6,723	18,597	0
Trustee's Collections - Bankruptcy	0	317	86	146	0
Circuit Clerk/Clerk and Master Collections - Prior Years	0	22,839	6,303	10,505	0
Interest and Penalty	0	21,254	5,183	9,774	0
Payments in-Lieu-of Taxes - T.V.A.	0	731	202	336	0
Payments in-Lieu-of Taxes - Local Utilities	0	2,072	617	1,029	0
Payments in-Lieu-of Taxes - Other	0	5,921	1,606	2,724	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	3,447,063	0	0
Hotel/Motel Tax	0	180,234	0	0	0
Wheel Tax	2,990,453	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	206,756	0	0	0
Business Tax	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0
Mineral Severance Tax	294,313	0	0	0	0
Other County Local Option Taxes	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	7,906	2,182	3,636	0
Wholesale Beer Tax	0	0	0	0	0
Total Local Taxes	\$ 3,284,766	\$ 1,984,831	\$ 3,750,076	\$ 732,511	\$ 0

(Continued)



## Exhibit K-6

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	450	0	0	0	0
Total Licenses and Permits	\$ 450	\$ 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-6

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-6

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	\$ 7,892	\$ 1,323	\$ 2,205	\$ 0
Lease/Rentals	0	0	0	41,303	0
Lease Interest	0	0	0	3,697	0
Sale of Materials and Supplies	25,271	0	0	0	0
Commissary Sales	0	0	0	0	0
Sale of Recycled Materials	9,712	0	0	106	0
Miscellaneous Refunds	0	0	0	0	0

(Continued)

## Exhibit K-6

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</u>					
Revenue from Joint Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Equipment	82,616	0	0	89	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	\$ 117,599	\$ 7,892	\$ 251,323	\$ 47,400	\$ 0
<u>Fees Received From County Officials</u>					
<u>Fees In-Lieu-of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0
Clerk and Master	0	0	0	0	0
Register	0	0	0	0	0
Sheriff	0	0	0	0	0
Trustee	0	0	0	0	0
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	0	0	0	0
Other General Government Grants	0	0	0	0	0

(Continued)

## Exhibit K-6

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>Public Safety Grants</u>					
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Public Safety Grants	0	0	0	0	0
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	0
<u>Public Works Grants</u>					
State Aid Program	353,245	0	0	0	0
Litter Program	0	0	0	0	0
<u>Other State Revenues</u>					
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
Opioid Settlement Funds	0	2,415,452	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	3,082,019	0	0	0	0
Petroleum Special Tax	47,012	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 Revenues	0	0	0	0	0
Total State of Tennessee	\$ 3,482,276	\$ 2,415,452	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-6

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</u>					
<u>Federal Through State</u>					
USDA - Other	\$ 36,712	\$ 0	\$ 0	\$ 0	\$ 0
Community Development	0	0	0	0	493,956
Civil Defense Reimbursement	0	0	0	0	0
Disaster Relief	53,009	0	0	0	0
Law Enforcement Grants	0	0	0	0	0
COVID-19 Grant #2	0	0	0	0	0
Other Federal through State	0	0	0	279,676	0
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	0
Forest Service	15,297	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	\$ 105,018	\$ 0	\$ 0	\$ 279,676	\$ 493,956
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	0	0	0	0	0
Contracted Services	13,967	0	0	0	0
<u>Citizens Groups</u>					
Donations	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 13,967	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,004,076	\$ 4,408,175	\$ 4,001,399	\$ 1,059,587	\$ 493,956

(Continued)

## Exhibit K-6

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	\$ 16,508,119	
Trustee's Collections - Prior Year	0	452,013	
Trustee's Collections - Bankruptcy	0	3,535	
Circuit Clerk/Clerk and Master Collections - Prior Years	0	254,820	
Interest and Penalty	0	236,628	
Payments in-Lieu-of Taxes - T.V.A.	0	8,155	
Payments in-Lieu-of Taxes - Local Utilities	0	24,794	
Payments in-Lieu-of Taxes - Other	0	66,035	
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0	3,447,063	
Hotel/Motel Tax	180,069	630,407	
Wheel Tax	0	3,824,998	
Litigation Tax - General	0	238,348	
Litigation Tax - Special Purpose	0	146,369	
Litigation Tax - Jail, Workhouse, or Courthouse	0	206,756	
Business Tax	0	870,534	
Mixed Drink Tax	0	2,957	
Mineral Severance Tax	0	294,313	
Other County Local Option Taxes	0	143,465	
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	88,205	
Wholesale Beer Tax	0	202,761	
Total Local Taxes	\$ 180,069	\$ 27,650,275	

(Continued)

## Exhibit K-6

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

	<u>Capital Projects Fund</u>		
	Other Capital Projects		Total
<hr/>			
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Marriage Licenses	\$	0	\$ 3,620
Animal Vaccination		0	18,100
Cable TV Franchise		0	411,098
<u>Permits</u>			
Beer Permits		0	2,992
Building Permits		0	351,945
Other Permits		0	450
Total Licenses and Permits	\$	0	\$ 788,205
<hr/>			
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	\$	0	\$ 29,226
Officers Costs		0	10,963
Drug Control Fines		0	14,847
Jail Fees		0	7,016
Data Entry Fee - Circuit Court		0	3,455
Courtroom Security Fee		0	6,017
<u>Criminal Court</u>			
Fines		0	298
Drug Court Fees		0	2,348
DUI Treatment Fines		0	3,623
<u>General Sessions Court</u>			
Fines		0	57,277
Officers Costs		0	79,936
Game and Fish Fines		0	126

(Continued)



## Exhibit K-6

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	\$ 24,594
Drug Court Fees		0	15,702
Jail Fees		0	165,638
DUI Treatment Fines		0	14,741
Data Entry Fee - General Sessions Court		0	36,201
Courtroom Security Fee		0	122,421
<u>Juvenile Court</u>			
Fines		0	2,057
<u>Chancery Court</u>			
Officers Costs		0	2,089
Data Entry Fee - Chancery Court		0	7,304
Courtroom Security Fee		0	10,633
<u>Other Courts - In-county</u>			
Drug Court Fees		0	2,385
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property		0	10,194
Other Fines, Forfeitures, and Penalties		0	412
Total Fines, Forfeitures, and Penalties	<u>\$</u>	<u>0</u>	<u>\$ 629,503</u>
<hr/>			
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$	0	\$ 936,096
Solid Waste Disposal Fee		0	28,684
Patient Charges		0	4,561,034
Work Release Charges for Board		0	4,385

(Continued)

## Exhibit K-6

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	\$ 6,721
Service Charges		0	21,052
<u>Fees</u>			
Subdivision Lot Fees		0	12,285
Copy Fees		0	2,301
Telephone Commissions		0	164,007
Constitutional Officers' Fees and Commissions		0	97
Special Commissioner Fees/Special Master Fees		0	3,980
Data Processing Fee - Register		0	27,998
Data Processing Fee - Sheriff		0	5,763
Sexual Offender Registration Fee - Sheriff		0	6,759
Data Processing Fee - County Clerk		0	8,715
Vehicle Registration Reinstatement Fees		0	3,200
Total Charges for Current Services	\$	0	\$ 5,793,077
<hr/>			
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$	0	\$ 87,723
Lease/Rentals		0	192,009
Lease Interest		0	9,697
Sale of Materials and Supplies		0	25,271
Commissary Sales		0	646,493
Sale of Recycled Materials		0	305,383
Miscellaneous Refunds		0	103,140

(Continued)

## Exhibit K-6

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</u>		
Revenue from Joint Ventures	\$ 0	\$ 20,984
Sale of Equipment	0	517,364
Sale of Property	0	46,785
Contributions and Gifts	0	109,914
<u>Other Local Revenues</u>		
Other Local Revenues	0	254,972
Total Other Local Revenues	<u>\$ 0</u>	<u>\$ 2,319,735</u>
<u>Fees Received From County Officials</u>		
<u>Fees In-Lieu-of Salary</u>		
County Clerk	\$ 0	\$ 1,039,657
Circuit Court Clerk	0	162,237
General Sessions Court Clerk	0	649,288
Clerk and Master	0	272,926
Register	0	426,029
Sheriff	0	18,550
Trustee	0	1,062,994
Total Fees Received From County Officials	<u>\$ 0</u>	<u>\$ 3,631,681</u>
<u>State of Tennessee</u>		
<u>General Government Grants</u>		
Juvenile Services Program	\$ 0	\$ 4,500
Solid Waste Grants	0	53,392
Other General Government Grants	0	654,319

(Continued)

## Exhibit K-6

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

	<u>Capital Projects Fund</u>		
	Other Capital Projects		Total
<u>State of Tennessee (Cont.)</u>			
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	\$ 0	\$	56,800
Other Public Safety Grants	0		57,738
<u>Health and Welfare Grants</u>			
Health Department Programs	0		403,490
<u>Public Works Grants</u>			
State Aid Program	0		353,245
Litter Program	0		77,133
<u>Other State Revenues</u>			
Beer Tax	0		19,194
Vehicle Certificate of Title Fees	0		14,728
Alcoholic Beverage Tax	0		169,292
Opioid Settlement Funds	0		2,415,452
State Revenue Sharing - T.V.A.	0		1,086,979
State Revenue Sharing - Telecommunications	0		89,575
State Shared Sports Gaming Privilege Tax	0		46,961
Contracted Prisoner Boarding	0		442,864
Gasoline and Motor Fuel Tax	0		3,082,019
Petroleum Special Tax	0		47,012
Registrar's Salary Supplement	0		15,164
State Shared Sales Tax - Cities	0		10,325
Other State Revenues	0		118,047
Total State of Tennessee	\$ 0	\$	9,218,229

(Continued)

## Exhibit K-6

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

	<u>Capital Projects Fund</u>	
	Other Capital Projects	Total
<u>Federal Government</u>		
<u>Federal Through State</u>		
USDA - Other	\$ 0	\$ 36,712
Community Development	0	493,956
Civil Defense Reimbursement	0	47,293
Disaster Relief	0	53,009
Law Enforcement Grants	0	21,913
COVID-19 Grant #2	0	19,354
Other Federal through State	0	279,676
<u>Direct Federal Revenue</u>		
Police Service (Lake Area)	0	14,752
Forest Service	0	19,859
COVID-19 Grant #7	0	66
American Rescue Plan Act Grant #6	0	11,032,146
Other Direct Federal Revenue	0	46,467
Total Federal Government	\$ 0	\$ 12,065,203
<u>Other Governments and Citizens Groups</u>		
<u>Other Governments</u>		
Prisoner Board	\$ 0	\$ 192,060
Contributions	0	262,500
Contracted Services	0	23,663
<u>Citizens Groups</u>		
Donations	0	18,183
Total Other Governments and Citizens Groups	\$ 0	\$ 496,406
Total	\$ 180,069	\$ 62,592,314

Exhibit K-7

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2022

	<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>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 6,712,523	\$ 0	\$ 0	\$ 0	\$ 795,491	\$ 7,508,014
Trustee's Collections - Prior Year	182,043	0	0	0	21,573	203,616
Trustee's Collections - Bankruptcy	1,427	0	0	0	169	1,596
Circuit Clerk/Clerk and Master Collections - Prior Years	108,030	0	0	0	12,802	120,832
Interest and Penalty	98,601	0	0	0	11,684	110,285
Payments in-Lieu-of Taxes - T.V.A.	5,000	0	0	0	390	5,390
Payments in-Lieu-of Taxes - Local Utilities	291,189	0	0	0	1,194	292,383
Payments in-Lieu-of Taxes - Other	26,659	0	0	0	3,159	29,818
<u>County Local Option Taxes</u>						
Local Option Sales Tax	8,461,799	0	0	0	846,180	9,307,979
Mixed Drink Tax	2,957	0	0	0	0	2,957
<u>Statutory Local Taxes</u>						
Bank Excise Tax	35,596	0	0	0	4,218	39,814
Other Statutory Local Taxes	140	0	0	0	0	140
Total Local Taxes	\$ 15,925,964	\$ 0	\$ 0	\$ 0	\$ 1,696,860	\$ 17,622,824
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,603
Total Licenses and Permits	\$ 2,603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,603
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Sale of Electricity	\$ 2,795	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,795

(Continued)

Exhibit K-7

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>Charges for Current Services (Cont.)</u>						
<u>Education Charges</u>						
A la Carte Sales	\$ 0	\$ 0	\$ 378,759	\$ 0	\$ 0	\$ 378,759
Transportation - Other State Systems	69,486	0	0	0	0	69,486
Receipts from Individual Schools	51,243	0	0	0	0	51,243
Community Service Fees - Children	203,911	0	0	0	0	203,911
Total Charges for Current Services	\$ 327,435	\$ 0	\$ 378,759	\$ 0	\$ 0	\$ 706,194
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 26,640	\$ 0	\$ 346	\$ 0	\$ 3,783	\$ 30,769
Lease/Rentals	13,901	0	0	0	0	13,901
Sale of Recycled Materials	5,656	0	0	0	0	5,656
Miscellaneous Refunds	156,104	0	0	0	0	156,104
Expenditure Credits	38,357	0	0	0	0	38,357
<u>Nonrecurring Items</u>						
Sale of Equipment	44,405	0	0	0	0	44,405
Damages Recovered from Individuals	102	0	0	0	0	102
Contributions and Gifts	1,292,195	0	0	0	0	1,292,195
<u>Other Local Revenues</u>						
Other Local Revenues	26,251	0	0	1,702,130	0	1,728,381
Total Other Local Revenues	\$ 1,603,611	\$ 0	\$ 346	\$ 1,702,130	\$ 3,783	\$ 3,309,870
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 239,022	\$ 0	\$ 0	\$ 0	\$ 0	\$ 239,022

(Continued)

Exhibit K-7

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>State of Tennessee (Cont.)</u>						
<u>State Education Funds</u>						
Basic Education Program	\$ 34,318,160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,318,160
Early Childhood Education	1,423,106	0	0	0	0	1,423,106
School Food Service	0	0	35,092	0	0	35,092
Driver Education	24,416	0	0	0	0	24,416
Other State Education Funds	740,693	0	0	0	0	740,693
Coordinated School Health	99,980	0	0	0	0	99,980
Family Resource Centers	29,482	0	0	0	0	29,482
Statewide Student Management System (SSMS)	9,479	0	0	0	0	9,479
Career Ladder Program	67,701	0	0	0	0	67,701
Other Vocational	124,703	0	0	0	0	124,703
<u>Other State Revenues</u>						
Safe Schools	371,064	0	0	0	0	371,064
Other State Revenues	1,200	0	0	0	0	1,200
Total State of Tennessee	\$ 37,449,006	\$ 0	\$ 35,092	\$ 0	\$ 0	\$ 37,484,098
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 3,189,217	\$ 0	\$ 0	\$ 3,189,217
USDA - Commodities	0	0	170,384	0	0	170,384
Breakfast	0	0	956,296	0	0	956,296
USDA - Other	0	0	188,020	0	0	188,020
Vocational Education - Basic Grants to States	0	143,826	0	0	0	143,826
Title I Grants to Local Education Agencies	0	2,081,803	0	0	0	2,081,803
Special Education - Grants to States	0	1,732,085	0	0	0	1,732,085

(Continued)



Exhibit K-7

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 (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
Special Education Preschool Grants	\$ 0	\$ 35,171	\$ 0	\$ 0	\$ 0	\$ 35,171
English Language Acquisition Grants	0	823	0	0	0	823
Rural Education	0	115,095	0	0	0	115,095
Eisenhower Professional Development State Grants	0	343,008	0	0	0	343,008
COVID-19 Grant #1	0	325,706	0	0	0	325,706
COVID-19 Grant B	0	2,334,407	0	0	0	2,334,407
COVID-19 Grant D	0	112,000	0	0	0	112,000
COVID-19 Grant E	0	19,957	0	0	0	19,957
American Rescue Plan Act Grant #1	0	1,680,929	0	0	0	1,680,929
American Rescue Plan Act Grant #2	0	243,910	0	0	0	243,910
American Rescue Plan Act Grant #3	0	24,587	0	0	0	24,587
American Rescue Plan Act Grant #4	0	2,516	0	0	0	2,516
Other Federal through State	216,354	334,972	0	0	0	551,326
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	50,719	0	0	0	0	50,719
Forest Service	45,892	0	0	0	0	45,892
Total Federal Government	\$ 312,965	\$ 9,530,795	\$ 4,503,917	\$ 0	\$ 0	\$ 14,347,677
Total	\$ 55,621,584	\$ 9,530,795	\$ 4,918,114	\$ 1,702,130	\$ 1,700,643	\$ 73,473,266

## Exhibit K-8

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2022

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	19,425	
Social Security		1,122	
Pensions		726	
Employer Medicare		280	
Dues and Memberships		4,587	
Postal Charges		56	
Rentals		1,848	
Other Charges		2,328	
Total County Commission			\$ 30,372

County Mayor/Executive

County Official/Administrative Officer	\$	122,252	
Assistant(s)		34,010	
Social Security		9,432	
Pensions		11,720	
Life Insurance		43	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		2,206	
Communication		706	
Dues and Memberships		2,175	
Legal Notices, Recording, and Court Costs		1,197	
Maintenance and Repair Services - Office Equipment		694	
Printing, Stationery, and Forms		71	
Rentals		6,347	
Travel		938	
Tuition		300	
Office Supplies		1,477	
Total County Mayor/Executive			207,713

Personnel Office

Supervisor/Director	\$	61,425	
Social Security		3,638	
Pensions		4,607	
Life Insurance		21	
Medical Insurance		13,866	
Unemployment Compensation		21	
Employer Medicare		851	
Dues and Memberships		219	
Printing, Stationery, and Forms		325	
Rentals		4,747	
Travel		300	
Other Contracted Services		36,675	
Office Supplies		345	
Total Personnel Office			127,040

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

County Official/Administrative Officer	\$	168,961	
Paraprofessionals		42,562	
Overtime Pay		3,947	
Social Security		11,846	
Pensions		16,101	
Life Insurance		35	
Medical Insurance		23,632	
Unemployment Compensation		42	
Employer Medicare		3,042	
Other Fringe Benefits		110	
Communication		1,118	
Dues and Memberships		584	
Legal Notices, Recording, and Court Costs		141	
Postal Charges		68	
Other Contracted Services		4,605	
Office Supplies		1,389	
Periodicals		194	
Office Equipment		70	
Total County Attorney			\$ 278,447

Election Commission

County Official/Administrative Officer	\$	86,601	
Clerical Personnel		50,801	
Temporary Personnel		33,945	
Overtime Pay		4,020	
Election Commission		7,160	
Election Workers		27,525	
Social Security		9,929	
Pensions		10,596	
Life Insurance		58	
Medical Insurance		27,839	
Unemployment Compensation		196	
Employer Medicare		2,607	
Communication		3,654	
Contracts with Private Agencies		4,575	
Data Processing Services		9,867	
Legal Notices, Recording, and Court Costs		9,624	
Maintenance and Repair Services - Equipment		35,084	
Postal Charges		8,000	
Printing, Stationery, and Forms		6,709	
Rentals		1,712	
Travel		592	
Office Supplies		5,248	
Periodicals		148	
Other Supplies and Materials		68	
Data Processing Equipment		43,950	
Office Equipment		1,464	
Total Election Commission			391,972

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds

County Official/Administrative Officer	\$	96,223	
Accountants/Bookkeepers		33,792	
Clerical Personnel		121,031	
Social Security		15,259	
Pensions		18,846	
Life Insurance		115	
Medical Insurance		59,723	
Unemployment Compensation		126	
Employer Medicare		3,569	
Other Fringe Benefits		120	
Communication		809	
Dues and Memberships		255	
Postal Charges		24	
Rentals		15,375	
Travel		342	
Office Supplies		1,593	
Premiums on Corporate Surety Bonds		756	
Office Equipment		252	
Total Register of Deeds			\$ 368,210

Codes Compliance

Postal Charges	\$	213	
Other Contracted Services		22,483	
Total Codes Compliance			22,696

Geographical Information Systems

Salary Supplements	\$	6,439	
Social Security		380	
Pensions		483	
Unemployment Compensation		4	
Employer Medicare		89	
Maintenance and Repair Services - Equipment		5,252	
Tuition		475	
Office Supplies		1,647	
Data Processing Equipment		1,700	
Total Geographical Information Systems			16,469

County Buildings

Maintenance Personnel	\$	82,615	
Part-time Personnel		7,997	
Overtime Pay		13,874	
Social Security		6,279	
Pensions		7,260	
Life Insurance		65	
Medical Insurance		37,114	
Unemployment Compensation		82	
Employer Medicare		1,468	

(Continued)

## Exhibit K-8

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

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

Communication	\$	10,654	
Maintenance and Repair Services - Buildings		22,462	
Maintenance and Repair Services - Equipment		17,465	
Maintenance and Repair Services - Vehicles		2,900	
Pest Control		1,880	
Other Contracted Services		55,470	
Custodial Supplies		8,226	
Electricity		175,866	
Equipment and Machinery Parts		6,285	
Garage Supplies		158	
Gasoline		2,633	
General Construction Materials		11,163	
Natural Gas		62,584	
Uniforms		766	
Water and Sewer		8,951	
Other Supplies and Materials		2,073	
Other Charges		35	
Building Improvements		28,498	
Other Equipment		7,668	
Total County Buildings			\$ 582,491

FinanceAccounting and Budgeting

Supervisor/Director	\$	78,750	
Accountants/Bookkeepers		175,208	
Social Security		15,021	
Pensions		19,063	
Life Insurance		131	
Medical Insurance		77,341	
Unemployment Compensation		143	
Employer Medicare		3,513	
Other Fringe Benefits		20	
Audit Services		28,762	
Communication		4,446	
Data Processing Services		25,523	
Legal Notices, Recording, and Court Costs		1,184	
Maintenance and Repair Services - Office Equipment		7,813	
Postal Charges		784	
Printing, Stationery, and Forms		3,485	
Rentals		3,874	
Travel		613	
Tuition		395	
Other Contracted Services		11,744	
Office Supplies		4,289	
Other Charges		350	
Data Processing Equipment		1,736	
Furniture and Fixtures		1,312	
Total Accounting and Budgeting			465,500

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Purchasing

Supervisor/Director	\$	48,272	
Purchasing Personnel		37,960	
Social Security		4,996	
Pensions		6,467	
Life Insurance		42	
Medical Insurance		30,954	
Unemployment Compensation		42	
Employer Medicare		1,168	
Communication		901	
Dues and Memberships		280	
Legal Notices, Recording, and Court Costs		294	
Postal Charges		40	
Printing, Stationery, and Forms		600	
Rentals		988	
Office Supplies		2,654	
Total Purchasing			\$ 135,658

Property Assessor's Office

County Official/Administrative Officer	\$	96,223
Assistant(s)		42,067
Data Processing Personnel		29,332
Assessment Personnel		209,064
Board and Committee Members Fees		5,060
Social Security		22,397
Pensions		28,284
Life Insurance		208
Medical Insurance		140,008
Unemployment Compensation		207
Employer Medicare		5,238
Other Fringe Benefits		60
Communication		1,826
Contracts with Government Agencies		33,222
Dues and Memberships		2,000
Legal Notices, Recording, and Court Costs		180
Maintenance and Repair Services - Office Equipment		1,690
Maintenance and Repair Services - Vehicles		1,270
Postal Charges		1,246
Printing, Stationery, and Forms		447
Rentals		871
Travel		1,174
Tuition		1,000
Other Contracted Services		31,308
Equipment and Machinery Parts		750
Garage Supplies		30
Gasoline		3,141
Office Supplies		4,586
Periodicals		169

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Finance (Cont.)Property Assessor's Office (Cont.)

Other Supplies and Materials	\$	130	
Data Processing Equipment		244	
Furniture and Fixtures		1,070	
Total Property Assessor's Office			\$ 664,502

Reappraisal Program

Gasoline	\$	1,284	
Office Supplies		949	
Total Reappraisal Program			2,233

County Trustee's Office

County Official/Administrative Officer	\$	96,223	
Assistant(s)		37,619	
Accountants/Bookkeepers		33,134	
Clerical Personnel		21,203	
Part-time Personnel		18,536	
Overtime Pay		1,161	
Social Security		11,480	
Pensions		14,128	
Life Insurance		81	
Medical Insurance		40,097	
Unemployment Compensation		103	
Employer Medicare		2,957	
Communication		432	
Dues and Memberships		1,016	
Legal Notices, Recording, and Court Costs		312	
Maintenance and Repair Services - Office Equipment		17,912	
Postal Charges		23,137	
Printing, Stationery, and Forms		793	
Rentals		912	
Travel		641	
Tuition		1,555	
Office Supplies		2,687	
Total County Trustee's Office			326,119

County Clerk's Office

County Official/Administrative Officer	\$	96,223	
Assistant(s)		42,197	
Clerical Personnel		175,809	
Part-time Personnel		15,136	
Overtime Pay		855	
Social Security		19,907	
Pensions		23,577	
Life Insurance		174	
Medical Insurance		70,472	
Unemployment Compensation		228	
Employer Medicare		4,656	

(Continued)

## Exhibit K-8

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

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

Other Fringe Benefits	\$	60	
Communication		2,408	
Dues and Memberships		956	
Legal Notices, Recording, and Court Costs		419	
Maintenance and Repair Services - Office Equipment		29,073	
Postal Charges		45,171	
Printing, Stationery, and Forms		3,403	
Rentals		2,723	
Travel		789	
Other Contracted Services		42	
Office Supplies		8,320	
Periodicals		492	
Other Charges		728	
Office Equipment		4,200	
Total County Clerk's Office			\$ 548,018

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	96,223	
Assistant(s)		44,674	
Accountants/Bookkeepers		34,067	
Clerical Personnel		312,767	
Part-time Personnel		11,680	
Overtime Pay		11,254	
Jury and Witness Expense		5,855	
Social Security		29,805	
Pensions		37,437	
Life Insurance		297	
Medical Insurance		190,610	
Unemployment Compensation		329	
Employer Medicare		7,081	
Other Fringe Benefits		60	
Communication		3,702	
Data Processing Services		34,336	
Dues and Memberships		1,056	
Legal Notices, Recording, and Court Costs		242	
Maintenance and Repair Services - Office Equipment		12,989	
Postal Charges		9,899	
Printing, Stationery, and Forms		2,770	
Rentals		5,795	
Travel		3,262	
Other Contracted Services		3,508	
Office Supplies		9,388	
Data Processing Equipment		37,259	
Office Equipment		2,169	
Total Circuit Court			908,514

(Continued)



## Exhibit K-8

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

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

Judge(s)	\$	176,203	
Probation Officer(s)		42,236	
Secretary(ies)		26,886	
Overtime Pay		339	
Social Security		13,430	
Pensions		18,433	
Life Insurance		65	
Medical Insurance		53,521	
Unemployment Compensation		42	
Employer Medicare		3,450	
Other Fringe Benefits		40	
Communication		4,408	
Dues and Memberships		1,590	
Postal Charges		174	
Printing, Stationery, and Forms		166	
Rentals		1,180	
Travel		894	
Office Supplies		1,338	
Periodicals		514	
Other Supplies and Materials		788	
Total General Sessions Court			\$ 345,697

Drug Court

Other Salaries and Wages	\$	43,368	
Social Security		1,999	
Pensions		2,591	
Life Insurance		22	
Medical Insurance		21,220	
Unemployment Compensation		48	
Employer Medicare		596	
Contributions		8,425	
Rentals		440	
Travel		1,821	
Periodicals		200	
Other Supplies and Materials		9,083	
Other Charges		1,949	
Total Drug Court			91,762

Chancery Court

County Official/Administrative Officer	\$	96,223	
Assistant(s)		40,227	
Accountants/Bookkeepers		37,312	
Clerical Personnel		95,590	
Part-time Personnel		5,627	
Social Security		16,601	
Pensions		19,806	
Life Insurance		143	

(Continued)

## Exhibit K-8

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

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

Medical Insurance	\$	65,273	
Unemployment Compensation		180	
Employer Medicare		3,882	
Other Fringe Benefits		40	
Bank Charges		237	
Communication		3,271	
Data Processing Services		26,066	
Legal Notices, Recording, and Court Costs		170	
Maintenance and Repair Services - Office Equipment		7,712	
Postal Charges		4,339	
Printing, Stationery, and Forms		2,927	
Rentals		2,228	
Tuition		1,056	
Other Contracted Services		9,130	
Office Supplies		7,042	
Periodicals		6,210	
Data Processing Equipment		1,968	
Office Equipment		9,640	
Total Chancery Court			\$ 462,900

Juvenile Court

Youth Service Officer(s)	\$	49,281	
Secretary(ies)		84,972	
Overtime Pay		558	
Social Security		8,041	
Pensions		9,874	
Life Insurance		79	
Medical Insurance		49,336	
Unemployment Compensation		81	
Employer Medicare		1,880	
Other Fringe Benefits		40	
Communication		739	
Dues and Memberships		480	
Postal Charges		174	
Printing, Stationery, and Forms		379	
Rentals		834	
Travel		30	
Other Contracted Services		45,262	
Office Supplies		1,478	
Office Equipment		130	
Total Juvenile Court			253,648

District Attorney General

Communication	\$	1,947	
Total District Attorney General			1,947

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Administration of Justice (Cont.)Other Administration of Justice

Salary Supplements	\$	6,026	
Social Security		358	
Pensions		448	
Medical Insurance		133	
Unemployment Compensation		3	
Employer Medicare		84	
Total Other Administration of Justice			\$ 7,052

Courtroom Security

Lieutenant(s)	\$	49,348	
Guards		90,372	
Part-time Personnel		42,079	
Overtime Pay		752	
Social Security		9,894	
Pensions		10,549	
Life Insurance		79	
Medical Insurance		53,265	
Unemployment Compensation		172	
Employer Medicare		2,527	
Rentals		53	
Other Contracted Services		24,651	
Uniforms		2,066	
Other Supplies and Materials		984	
Building Improvements		2,600	
Law Enforcement Equipment		9,277	
Total Courtroom Security			298,668

Public SafetySheriff's Department

County Official/Administrative Officer	\$	116,430	
Assistant(s)		143,323	
Deputy(ies)		1,483,119	
Detective(s)		282,699	
Captain(s)		130,879	
Lieutenant(s)		298,766	
Sergeant(s)		231,567	
Mechanic(s)		86,307	
Clerical Personnel		246,995	
Part-time Personnel		35,731	
Overtime Pay		85,187	
Other Salaries and Wages		48,740	
Board and Committee Members Fees		440	
In-service Training		42,400	
Social Security		193,736	
Pensions		332,392	
Life Insurance		1,452	
Medical Insurance		905,844	

(Continued)

## Exhibit K-8

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

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

Unemployment Compensation	\$	1,525	
Employer Medicare		45,342	
Other Fringe Benefits		230	
Advertising		450	
Communication		51,382	
Contracts with Government Agencies		47,444	
Contributions		1,685	
Dues and Memberships		3,560	
Licenses		248	
Maintenance and Repair Services - Equipment		2,028	
Maintenance and Repair Services - Vehicles		14,203	
Postal Charges		1,099	
Printing, Stationery, and Forms		184	
Rentals		3,166	
Travel		13,835	
Tuition		6,252	
Other Contracted Services		31,771	
Diesel Fuel		6,180	
Electricity		4,305	
Equipment and Machinery Parts		31,418	
Garage Supplies		16,985	
Gasoline		228,479	
Law Enforcement Supplies		8,122	
Office Supplies		5,952	
Tires and Tubes		17,944	
Uniforms		13,069	
Water and Sewer		654	
Other Supplies and Materials		25,055	
In Service/Staff Development		4,975	
Building Improvements		700	
Data Processing Equipment		53,736	
Furniture and Fixtures		729	
Law Enforcement Equipment		50,733	
Other Equipment		624	
Total Sheriff's Department			\$ 5,360,071

Special Patrols

Part-time Personnel	\$	5,707	
Life Insurance		2	
Unemployment Compensation		1	
Employer Medicare		83	
Contributions		6,128	
Law Enforcement Equipment		70,658	
Motor Vehicles		296,198	
Total Special Patrols			378,777

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Public Safety (Cont.)Administration of the Sexual Offender Registry

Other Contracted Services	\$	2,050	
Office Supplies		342	
Law Enforcement Equipment		676	
Other Equipment		322	
Total Administration of the Sexual Offender Registry			\$ 3,390

Jail

Supervisor/Director	\$	60,069
Deputy(ies)		1,627,790
Captain(s)		56,921
Lieutenant(s)		184,095
Sergeant(s)		191,899
Medical Personnel		219,892
Paraprofessionals		223,471
Cafeteria Personnel		182,295
Maintenance Personnel		105,263
Part-time Personnel		16,170
Overtime Pay		103,493
Other Salaries and Wages		35,900
Social Security		180,683
Pensions		223,147
Life Insurance		1,725
Medical Insurance		834,524
Unemployment Compensation		2,156
Employer Medicare		42,257
Other Fringe Benefits		420
Communication		28,319
Contracts with Government Agencies		240
Evaluation and Testing		7,690
Maintenance Agreements		8,859
Maintenance and Repair Services - Buildings		11,042
Maintenance and Repair Services - Equipment		11,613
Maintenance and Repair Services - Vehicles		88
Medical and Dental Services		69,757
Pest Control		700
Postal Charges		95
Printing, Stationery, and Forms		1,323
Rentals		3,878
Travel		3,294
Tuition		2,877
Disposal Fees		5,882
Other Contracted Services		7,819
Custodial Supplies		31,882
Drugs and Medical Supplies		108,620
Electricity		107,894
Equipment and Machinery Parts		28,759
Food Preparation Supplies		16,481

(Continued)

## Exhibit K-8

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

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

Food Supplies	\$	279,105	
Garage Supplies		1,941	
Gasoline		14,861	
General Construction Materials		49,692	
Law Enforcement Supplies		8,206	
Natural Gas		51,593	
Office Supplies		7,207	
Prisoners Clothing		1,384	
Tires and Tubes		3,000	
Uniforms		9,404	
Water and Sewer		73,269	
Other Supplies and Materials		43,054	
In Service/Staff Development		597	
Other Charges		289,233	
Building Improvements		10,461	
Data Processing Equipment		16,989	
Food Service Equipment		13,370	
Law Enforcement Equipment		32,973	
Motor Vehicles		7,361	
Other Equipment		22,620	
Total Jail			\$ 5,685,602

Juvenile Services

Contracts with Private Agencies	\$	88,466	
Total Juvenile Services			88,466

Civil Defense

Supervisor/Director	\$	47,250	
Secretary(ies)		30,683	
Social Security		4,679	
Pensions		5,846	
Life Insurance		44	
Medical Insurance		32,840	
Unemployment Compensation		42	
Employer Medicare		1,094	
Communication		5,399	
Dues and Memberships		110	
Maintenance and Repair Services - Equipment		863	
Maintenance and Repair Services - Vehicles		113	
Rentals		1,054	
Travel		782	
Other Contracted Services		3,944	
Electricity		630	
Food Preparation Supplies		63	
Gasoline		1,439	
Office Supplies		409	
Uniforms		551	

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Public Safety (Cont.)Civil Defense (Cont.)

Other Charges	\$	1,044	
Motor Vehicles		415	
Other Equipment		236	
Total Civil Defense			\$ 139,530

Rescue Squad

Contributions	\$	15,000	
Total Rescue Squad			15,000

Disaster Relief

Contributions	\$	420,000	
Total Disaster Relief			420,000

Other Emergency Management

Maintenance and Repair Services - Vehicles	\$	900	
Other Contracted Services		1,245	
Other Equipment		8,033	
Total Other Emergency Management			10,178

Inspection and Regulation

Assistant(s)	\$	58,012	
Supervisor/Director		46,117	
Paraprofessionals		47,982	
Secretary(ies)		27,332	
Part-time Personnel		10,856	
Overtime Pay		130	
Board and Committee Members Fees		2,800	
Social Security		10,569	
Pensions		13,508	
Life Insurance		97	
Medical Insurance		84,998	
Unemployment Compensation		123	
Employer Medicare		2,623	
Other Fringe Benefits		20	
Communication		6,683	
Dues and Memberships		405	
Legal Notices, Recording, and Court Costs		764	
Licenses		52	
Maintenance and Repair Services - Vehicles		552	
Printing, Stationery, and Forms		359	
Rentals		3,650	
Travel		240	
Tuition		738	
Other Contracted Services		165	
Equipment and Machinery Parts		202	
Garage Supplies		53	
Gasoline		6,072	

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Public Safety (Cont.)Inspection and Regulation (Cont.)

Office Supplies	\$	3,517	
Periodicals		795	
Tires and Tubes		674	
Uniforms		124	
Other Supplies and Materials		552	
Data Processing Equipment		2,700	
Furniture and Fixtures		209	
Motor Vehicles		778	
Total Inspection and Regulation			\$ 334,451

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	16,200	
Contributions		147,484	
Maintenance and Repair Services - Buildings		8,000	
Pauper Burials		5,850	
Tuition		129	
Other Contracted Services		3,094	
Equipment and Machinery Parts		350	
Office Supplies		223	
Other Supplies and Materials		158	
Other Equipment		10,386	
Total County Coroner/Medical Examiner			191,874

Other Public Safety

Lieutenant(s)	\$	49,171	
Sergeant(s)		45,461	
School Resource Officer		582,702	
Overtime Pay		3,352	
In-service Training		14,400	
Social Security		41,245	
Pensions		74,767	
Life Insurance		366	
Medical Insurance		233,695	
Unemployment Compensation		355	
Employer Medicare		9,646	
Other Fringe Benefits		110	
Travel		6,789	
Tuition		5,360	
Other Contracted Services		1,800	
Equipment and Machinery Parts		9,835	
Garage Supplies		512	
Law Enforcement Supplies		7,138	
Office Supplies		92	
Tires and Tubes		8,070	
Uniforms		2,604	
In Service/Staff Development		2,587	
Law Enforcement Equipment		10,846	
Motor Vehicles		35,382	
Total Other Public Safety			1,146,285

(Continued)



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

General Fund (Cont.)

Public Health and Welfare

Local Health Center

Medical Personnel	\$	122,831	
Clerical Personnel		69,485	
Custodial Personnel		33,982	
Part-time Personnel		3,814	
Social Security		13,837	
Pensions		16,809	
Life Insurance		115	
Medical Insurance		61,230	
Unemployment Compensation		148	
Employer Medicare		3,236	
Other Fringe Benefits		20	
Communication		11,882	
Dues and Memberships		421	
Maintenance Agreements		4,868	
Maintenance and Repair Services - Buildings		7,673	
Maintenance and Repair Services - Equipment		2,159	
Rentals		14,564	
Travel		324	
Other Contracted Services		2,947	
Custodial Supplies		6,742	
Drugs and Medical Supplies		54,823	
Electricity		27,852	
Food Supplies		216	
Office Supplies		7,215	
Periodicals		406	
Water and Sewer		1,711	
Other Supplies and Materials		1,239	
Liability Insurance		550	
Furniture and Fixtures		3,102	
Other Equipment		48	
Total Local Health Center			\$ 474,249

Rabies and Animal Control

Supervisor/Director	\$	38,325
Paraprofessionals		71,581
Social Security		6,608
Pensions		8,180
Life Insurance		73
Medical Insurance		39,351
Unemployment Compensation		135
Employer Medicare		1,545
Other Fringe Benefits		120
Communication		4,129
Contracts with Private Agencies		807
Licenses		113
Maintenance and Repair Services - Buildings		310
Maintenance and Repair Services - Equipment		269

(Continued)

## Exhibit K-8

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

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

Maintenance and Repair Services - Office Equipment	\$	400	
Maintenance and Repair Services - Vehicles		1,363	
Rentals		516	
Tuition		526	
Disposal Fees		5	
Other Contracted Services		1,445	
Custodial Supplies		2,120	
Drugs and Medical Supplies		528	
Electricity		6,408	
Equipment and Machinery Parts		601	
Food Supplies		1,110	
Gasoline		11,202	
Office Supplies		366	
Tires and Tubes		1,352	
Water and Sewer		634	
Other Supplies and Materials		5,538	
Motor Vehicles		35,510	
Other Equipment		13,924	
Total Rabies and Animal Control			\$ 255,094

Ambulance/Emergency Medical Services

Assistant(s)	\$	54,544
Supervisor/Director		76,024
Captain(s)		101,725
Lieutenant(s)		98,765
Medical Personnel		924,513
Paraprofessionals		78,467
Mechanic(s)		41,823
Clerical Personnel		106,877
Part-time Personnel		72,229
Overtime Pay		646,047
Social Security		131,662
Pensions		155,081
Life Insurance		1,009
Medical Insurance		562,108
Unemployment Compensation		1,302
Employer Medicare		30,934
Other Fringe Benefits		260
Communication		20,343
Data Processing Services		6,741
Dues and Memberships		535
Licenses		5,566
Maintenance and Repair Services - Buildings		300
Maintenance and Repair Services - Equipment		3,122
Maintenance and Repair Services - Office Equipment		696
Maintenance and Repair Services - Vehicles		2,290
Pest Control		700

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Postal Charges	\$	9,569	
Printing, Stationery, and Forms		2,710	
Rentals		2,566	
Transportation - Other than Students		6,300	
Travel		892	
Tuition		8,931	
Disposal Fees		6,854	
Other Contracted Services		14,341	
Custodial Supplies		1,935	
Diesel Fuel		107,833	
Drugs and Medical Supplies		117,410	
Electricity		12,214	
Equipment and Machinery Parts		27,191	
Garage Supplies		9,604	
Gasoline		10,221	
Natural Gas		6,736	
Office Supplies		1,740	
Tires and Tubes		16,757	
Uniforms		13,613	
Water and Sewer		784	
Other Supplies and Materials		1,365	
Refunds		6,600	
Other Charges		53,104	
Building Improvements		187	
Data Processing Equipment		2,421	
Furniture and Fixtures		715	
Motor Vehicles		211,246	
Office Equipment		1,480	
Health Equipment		21,650	
Other Equipment		3,000	
Total Ambulance/Emergency Medical Services			\$ 3,803,632

Alcohol and Drug Programs

Other Charges	\$	9,130	
Total Alcohol and Drug Programs			9,130

Other Local Health Services

Medical Personnel	\$	76,592	
Clerical Personnel		101,264	
Other Salaries and Wages		96,054	
Social Security		16,040	
Pensions		20,105	
Life Insurance		167	
Medical Insurance		78,042	
Unemployment Compensation		190	
Employer Medicare		3,843	
Other Fringe Benefits		190	

(Continued)

## Exhibit K-8

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

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

Travel	\$	177	
Liability Insurance		<u>2,221</u>	
Total Other Local Health Services			\$ 394,885

Appropriation to State

Contributions	\$	<u>82,000</u>	
Total Appropriation to State			82,000

Waste Pickup

Part-time Personnel	\$	8,079	
Other Salaries and Wages		31,174	
Social Security		1,850	
Pensions		2,342	
Life Insurance		14	
Medical Insurance		15,392	
Unemployment Compensation		43	
Employer Medicare		550	
Contributions		22,230	
Gasoline		7,026	
Other Supplies and Materials		<u>1,977</u>	
Total Waste Pickup			90,677

Social, Cultural, and Recreational ServicesLibraries

Contributions	\$	<u>117,500</u>	
Total Libraries			117,500

Parks and Fair Boards

Part-time Personnel	\$	61,416	
Social Security		102	
Unemployment Compensation		104	
Employer Medicare		890	
Communication		1,515	
Licenses		500	
Pest Control		80	
Printing, Stationery, and Forms		224	
Rentals		676	
Other Contracted Services		97	
Electricity		2,741	
Gasoline		1,449	
Natural Gas		1,292	
Water and Sewer		1,422	
Other Supplies and Materials		<u>19,363</u>	
Total Parks and Fair Boards			91,871

(Continued)

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

General Fund (Cont.)

Agriculture and Natural Resources

Agricultural Extension Service

Salary Supplements	\$	134,788	
Social Security		8,047	
Pensions		24,371	
Life Insurance		538	
Unemployment Compensation		68	
Employer Medicare		1,864	
Communication		2,896	
Dues and Memberships		295	
Lease Payments		1,172	
Travel		1,600	
Office Supplies		1,500	
Data Processing Equipment		1,961	
Office Equipment		2,369	
Total Agricultural Extension Service			\$ 181,469

Forest Service

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

Soil Conservation

Paraprofessionals	\$	28,640	
Secretary(ies)		31,365	
Overtime Pay		62	
Social Security		3,639	
Pensions		4,512	
Life Insurance		43	
Medical Insurance		15,761	
Unemployment Compensation		42	
Employer Medicare		851	
Dues and Memberships		845	
Postal Charges		100	
Office Supplies		294	
Total Soil Conservation			86,154

Other Operations

Tourism

Contributions	\$	131,608	
Total Tourism			131,608

Industrial Development

Contributions	\$	131,608	
Total Industrial Development			131,608

Veterans' Services

Supervisor/Director	\$	21,948	
Paraprofessionals		36,985	
Social Security		3,539	

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Other Operations (Cont.)Veterans' Services (Cont.)

Pensions	\$	2,824	
Life Insurance		22	
Medical Insurance		15,431	
Unemployment Compensation		42	
Employer Medicare		828	
Other Fringe Benefits		20	
Communication		3,156	
Data Processing Services		1,796	
Printing, Stationery, and Forms		65	
Rentals		6,896	
Office Supplies		344	
Total Veterans' Services			\$ 93,896

Other Charges

Medical Insurance	\$	23,908	
Communication		17,138	
Dues and Memberships		12,623	
Legal Notices, Recording, and Court Costs		1,739	
Other Contracted Services		115,631	
Other Supplies and Materials		8,126	
Other Charges		74,911	
Total Other Charges			254,076

Contributions to Other Agencies

Contributions	\$	333,960	
Total Contributions to Other Agencies			333,960

Miscellaneous

Premiums on Corporate Surety Bonds	\$	200	
Trustee's Commission		284,796	
Total Miscellaneous			284,996

Total General Fund \$ 27,129,557

Solid Waste/Sanitation FundPublic Health and WelfareSanitation Management

Assistant(s)	\$	90,000	
Supervisor/Director		54,600	
Secretary(ies)		30,588	
Overtime Pay		945	
Social Security		10,888	
Pensions		13,214	
Life Insurance		76	
Medical Insurance		15,797	
Unemployment Compensation		84	
Employer Medicare		2,547	

(Continued)

## Exhibit K-8

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.)

Other Fringe Benefits	\$	60	
Communication		11,715	
Licenses		151	
Maintenance and Repair Services - Equipment		7,026	
Maintenance and Repair Services - Vehicles		8,967	
Medical and Dental Services		232	
Postal Charges		1,405	
Printing, Stationery, and Forms		803	
Rentals		1,237	
Travel		102	
Disposal Fees		58,974	
Other Contracted Services		5,327	
Crushed Stone		4,571	
Custodial Supplies		834	
Diesel Fuel		162,177	
Electricity		4,212	
Equipment and Machinery Parts		44,565	
Garage Supplies		21,307	
Gasoline		8,876	
Lubricants		13,429	
Natural Gas		3,314	
Office Supplies		933	
Small Tools		5,531	
Tires and Tubes		26,471	
Uniforms		9,044	
Water and Sewer		335	
Other Supplies and Materials		18,372	
Trustee's Commission		42,514	
Building Improvements		10,442	
Data Processing Equipment		1,888	
Furniture and Fixtures		260	
Other Equipment		313,333	
Total Sanitation Management			\$ 1,007,146

Waste Pickup

Mechanic(s)	\$	155,840	
Truck Drivers		293,058	
Part-time Personnel		20,511	
Overtime Pay		47,688	
Social Security		31,303	
Pensions		37,276	
Life Insurance		257	
Medical Insurance		146,042	
Unemployment Compensation		399	
Employer Medicare		7,321	
Other Fringe Benefits		20	
Other Capital Outlay		2,489	
Total Waste Pickup			742,204

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers

Attendants	\$	284,846	
Overtime Pay		4,546	
Social Security		15,963	
Unemployment Compensation		694	
Employer Medicare		4,196	
Lease Payments		1,808	
Rentals		852	
Other Contracted Services		154	
Crushed Stone		11,547	
Custodial Supplies		2,032	
Electricity		21,319	
Water and Sewer		5,005	
Other Supplies and Materials		7,186	
Other Charges		58	
Building Improvements		22,781	
Site Development		18,845	
Other Equipment		5,105	
Total Convenience Centers			\$ 406,937

Transfer Stations

Equipment Operators - Heavy	\$	33,873
Truck Drivers		106,003
Attendants		18,271
Part-time Personnel		7,370
Overtime Pay		9,516
Social Security		10,500
Pensions		12,317
Life Insurance		101
Medical Insurance		65,095
Unemployment Compensation		120
Employer Medicare		2,456
Communication		354
Contracts with Other Public Agencies		769,996
Licenses		70
Maintenance and Repair Services - Buildings		4,578
Maintenance and Repair Services - Equipment		6,475
Maintenance and Repair Services - Vehicles		400
Other Contracted Services		1,850
Crushed Stone		1,489
Custodial Supplies		306
Diesel Fuel		70,357
Equipment and Machinery Parts		27,729
Garage Supplies		4,673
Lubricants		3,506
Office Supplies		181
Small Tools		1,868
Tires and Tubes		24,452

(Continued)



## Exhibit K-8

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.)

Other Supplies and Materials	\$	2,574	
Data Processing Equipment		129	
Other Capital Outlay		201,595	
Total Transfer Stations			\$ 1,388,204

Total Solid Waste/Sanitation Fund

\$ 3,544,491

Special Purpose Fund

General Government

Risk Management

Consultants	\$	40,801	
Building and Contents Insurance		207,914	
Liability Insurance		272,411	
Trustee's Commission		24,150	
Workers' Compensation Insurance		170,826	
Liability Claims		471,326	
Other Self-insured Claims		1,289,097	
Total Risk Management			\$ 2,476,525

Total Special Purpose Fund

2,476,525

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	2,064	
Travel		2,684	
Tuition		20	
Veterinary Services		7,234	
Other Contracted Services		1,087	
Electricity		5,412	
Food Supplies		7,397	
Water and Sewer		350	
Other Supplies and Materials		165	
Heating and Air Conditioning Equipment		3,387	
Law Enforcement Equipment		25,401	
Total Drug Enforcement			\$ 55,201

Total Drug Control Fund

55,201

Other General Government Special Revenue Fund

General Government

County Mayor/Executive

Assistant(s)	\$	2,500	
Social Security		154	
Pensions		188	
Employer Medicare		36	
Total County Mayor/Executive			\$ 2,878

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)General Government (Cont.)Personnel Office

Supervisor/Director	\$	2,000	
Social Security		121	
Pensions		150	
Life Insurance		1	
Medical Insurance		258	
Employer Medicare		28	
Total Personnel Office			\$ 2,558

County Attorney

County Official/Administrative Officer	\$	2,000	
Paraprofessionals		2,500	
Social Security		274	
Pensions		338	
Medical Insurance		332	
Employer Medicare		64	
Total County Attorney			5,508

Election Commission

Clerical Personnel	\$	2,750	
Temporary Personnel		2,250	
Social Security		262	
Pensions		206	
Medical Insurance		409	
Unemployment Compensation		7	
Employer Medicare		72	
Total Election Commission			5,956

Register of Deeds

Accountants/Bookkeepers	\$	2,500	
Clerical Personnel		6,250	
Social Security		535	
Pensions		656	
Medical Insurance		1,262	
Employer Medicare		125	
Total Register of Deeds			11,328

County Buildings

Maintenance Personnel	\$	6,625	
Part-time Personnel		1,500	
Social Security		499	
Pensions		497	
Medical Insurance		974	
Employer Medicare		117	
Total County Buildings			10,212

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Finance

Accounting and Budgeting

Supervisor/Director	\$	2,000	
Accountants/Bookkeepers		12,500	
Social Security		885	
Pensions		1,088	
Life Insurance		1	
Medical Insurance		1,703	
Employer Medicare		207	
Total Accounting and Budgeting			\$ 18,384

Purchasing

Supervisor/Director	\$	2,250	
Purchasing Personnel		2,250	
Social Security		271	
Pensions		338	
Life Insurance		1	
Medical Insurance		750	
Employer Medicare		63	
Total Purchasing			5,923

Property Assessor's Office

Assistant(s)	\$	2,500	
Data Processing Personnel		1,250	
Assessment Personnel		13,750	
Social Security		1,062	
Pensions		1,313	
Medical Insurance		3,392	
Employer Medicare		248	
Total Property Assessor's Office			23,515

County Trustee's Office

Assistant(s)	\$	2,500	
Accountants/Bookkeepers		2,500	
Clerical Personnel		2,500	
Part-time Personnel		312	
Social Security		460	
Pensions		563	
Medical Insurance		844	
Employer Medicare		112	
Total County Trustee's Office			9,791

County Clerk's Office

Assistant(s)	\$	2,500	
Clerical Personnel		12,375	
Part-time Personnel		1,375	
Social Security		997	
Pensions		1,116	
Medical Insurance		1,333	
Employer Medicare		233	
Total County Clerk's Office			19,929

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Administration of Justice

Circuit Court

Assistant(s)	\$	2,250	
Accountants/Bookkeepers		2,500	
Clerical Personnel		27,500	
Social Security		1,963	
Pensions		2,419	
Medical Insurance		5,234	
Employer Medicare		459	
Total Circuit Court			\$ 42,325

General Sessions Court

Probation Officer(s)	\$	2,500	
Secretary(ies)		2,500	
Social Security		304	
Pensions		375	
Medical Insurance		956	
Employer Medicare		71	
Total General Sessions Court			6,706

Drug Court

Other Salaries and Wages	\$	1,250	
Social Security		75	
Pensions		94	
Medical Insurance		428	
Employer Medicare		17	
Total Drug Court			1,864

Chancery Court

Assistant(s)	\$	2,250	
Accountants/Bookkeepers		2,500	
Clerical Personnel		5,000	
Part-time Personnel		344	
Social Security		617	
Pensions		731	
Life Insurance		1	
Medical Insurance		1,313	
Unemployment Compensation		1	
Employer Medicare		144	
Total Chancery Court			12,901

Juvenile Court

Youth Service Officer(s)	\$	2,500	
Secretary(ies)		7,500	
Social Security		610	
Pensions		750	
Medical Insurance		1,414	
Employer Medicare		143	
Total Juvenile Court			12,917

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)Administration of Justice (Cont.)Courtroom Security

Lieutenant(s)	\$	2,250	
Guards		8,250	
Part-time Personnel		5,844	
Social Security		827	
Pensions		788	
Medical Insurance		1,621	
Employer Medicare		233	
Total Courtroom Security			\$ 19,813

Public SafetySheriff's Department

Assistant(s)	\$	4,250	
Deputy(ies)		90,000	
Detective(s)		15,000	
Captain(s)		4,500	
Lieutenant(s)		13,500	
Sergeant(s)		12,500	
Mechanic(s)		5,000	
Clerical Personnel		15,250	
Part-time Personnel		5,094	
Social Security		9,993	
Pensions		16,720	
Medical Insurance		21,664	
Unemployment Compensation		11	
Employer Medicare		2,357	
Total Sheriff's Department			215,839

Special Patrols

Part-time Personnel	\$	1,375	
Employer Medicare		20	
Total Special Patrols			1,395

Jail

Supervisor/Director	\$	2,000	
Deputy(ies)		115,500	
Captain(s)		2,250	
Lieutenant(s)		9,000	
Sergeant(s)		12,500	
Medical Personnel		11,250	
Paraprofessionals		15,000	
Cafeteria Personnel		13,750	
Maintenance Personnel		5,000	
Part-time Personnel		1,375	
Social Security		11,489	
Pensions		13,971	
Medical Insurance		19,825	
Employer Medicare		2,687	

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Other Contracted Services	\$	6,225	
Building Improvements		857,000	
Total Jail			\$ 1,098,822

Civil Defense

Supervisor/Director	\$	2,000	
Secretary(ies)		2,500	
Social Security		275	
Pensions		338	
Life Insurance		1	
Medical Insurance		855	
Employer Medicare		64	
Total Civil Defense			6,033

Inspection and Regulation

Assistant(s)	\$	5,000	
Supervisor/Director		2,250	
Paraprofessionals		2,250	
Secretary(ies)		2,500	
Part-time Personnel		1,375	
Social Security		728	
Pensions		900	
Life Insurance		2	
Medical Insurance		2,322	
Employer Medicare		190	
Total Inspection and Regulation			17,517

Other Public Safety

Lieutenant(s)	\$	2,250	
Sergeant(s)		2,500	
School Resource Officer		37,500	
Social Security		2,570	
Pensions		4,648	
Medical Insurance		6,123	
Employer Medicare		601	
Total Other Public Safety			56,192

Public Health and Welfare

Local Health Center

Medical Personnel	\$	2,000	
Clerical Personnel		8,250	
Custodial Personnel		3,000	
Social Security		810	
Pensions		994	
Medical Insurance		1,540	
Employer Medicare		189	
Total Local Health Center			16,783

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control

Supervisor/Director	\$	2,500	
Paraprofessionals		2,750	
Social Security		322	
Pensions		394	
Life Insurance		1	
Medical Insurance		786	
Employer Medicare		75	
Total Rabies and Animal Control			\$ 6,828

Ambulance/Emergency Medical Services

Assistant(s)	\$	2,250	
Supervisor/Director		2,000	
Captain(s)		7,500	
Lieutenant(s)		7,500	
Medical Personnel		69,875	
Paraprofessionals		2,500	
Mechanic(s)		2,750	
Clerical Personnel		6,250	
Part-time Personnel		4,344	
Social Security		6,402	
Pensions		7,548	
Life Insurance		4	
Medical Insurance		11,103	
Unemployment Compensation		1	
Employer Medicare		1,497	
Total Ambulance/Emergency Medical Services			131,524

Other Local Health Services

Medical Personnel	\$	5,250	
Clerical Personnel		11,000	
Other Salaries and Wages		5,000	
Social Security		1,302	
Pensions		1,594	
Medical Insurance		2,190	
Employer Medicare		304	
Total Other Local Health Services			26,640

Sanitation Management

Assistant(s)	\$	5,000	
Supervisor/Director		2,250	
Secretary(ies)		2,500	
Social Security		604	
Pensions		731	
Life Insurance		3	
Medical Insurance		427	
Employer Medicare		141	
Total Sanitation Management			11,656

(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup

Mechanic(s)	\$	5,500	
Truck Drivers		22,000	
Part-time Personnel		2,062	
Other Salaries and Wages		2,750	
Social Security		1,899	
Pensions		2,269	
Medical Insurance		3,516	
Unemployment Compensation		2	
Employer Medicare		464	
Other Capital Outlay		967,955	
Total Waste Pickup			\$ 1,008,417

Convenience Centers

Attendants	\$	34,875	
Social Security		1,790	
Unemployment Compensation		35	
Employer Medicare		506	
Total Convenience Centers			37,206

Transfer Stations

Equipment Operators - Heavy	\$	2,750	
Truck Drivers		8,250	
Part-time Personnel		1,500	
Social Security		766	
Pensions		825	
Medical Insurance		1,699	
Employer Medicare		179	
Total Transfer Stations			15,969

Social, Cultural, and Recreational Services

Parks and Fair Boards

Part-time Personnel	\$	4,000	
Employer Medicare		58	
Total Parks and Fair Boards			4,058

Agriculture and Natural Resources

Soil Conservation

Paraprofessionals	\$	2,500	
Secretary(ies)		2,500	
Social Security		307	
Pensions		375	
Medical Insurance		463	
Employer Medicare		72	
Total Soil Conservation			6,217

(Continued)



## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Other Operations

Veterans' Services

Supervisor/Director	\$	1,250	
Paraprofessionals		2,500	
Social Security		229	
Pensions		188	
Medical Insurance		421	
Employer Medicare		54	
Total Veterans' Services			\$ 4,642

Highways

Administration

Accountants/Bookkeepers	\$	5,000	
Social Security		303	
Pensions		375	
Medical Insurance		787	
Employer Medicare		71	
Total Administration			6,536

Highway and Bridge Maintenance

Assistant(s)	\$	2,250	
Foremen		12,500	
Equipment Operators - Heavy		20,250	
Equipment Operators - Light		24,750	
Truck Drivers		25,500	
Laborers		41,250	
Part-time Personnel		3,125	
Social Security		7,861	
Pensions		9,487	
Life Insurance		1	
Medical Insurance		17,843	
Unemployment Compensation		1	
Employer Medicare		1,858	
Total Highway and Bridge Maintenance			166,676

Operation and Maintenance of Equipment

Supervisor/Director	\$	2,500	
Mechanic(s)		12,375	
Laborers		8,250	
Social Security		1,414	
Pensions		1,734	
Medical Insurance		3,100	
Employer Medicare		331	
Total Operation and Maintenance of Equipment			29,704

Capital Projects

Public Utility Projects

Consultants	\$	198,702	
Total Public Utility Projects			198,702

Total Other General Government Special Revenue Fund \$ 3,279,864

(Continued)

## Exhibit K-8

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

Constitutional Officers - Fees FundFinanceCounty Trustee's Office

Constitutional Officers' Operating Expenses	\$	3	
Total County Trustee's Office			\$ 3

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	25	
Total County Clerk's Office			25

Administration of JusticeChancery Court

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

Public SafetySheriff's Department

Constitutional Officers' Operating Expenses	\$	69	
Total Sheriff's Department			69

Total Constitutional Officers - Fees Fund			\$ 4,077
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Highway/Public Works FundHighwaysAdministration

County Official/Administrative Officer	\$	105,845	
Accountants/Bookkeepers		66,285	
Social Security		10,385	
Pensions		12,692	
Life Insurance		59	
Medical Insurance		39,413	
Unemployment Compensation		48	
Employer Medicare		2,429	
Other Fringe Benefits		90	
Dues and Memberships		4,579	
Postal Charges		239	
Travel		1,068	
Tuition		300	
Penalties		1,500	
Other Contracted Services		1,270	
Office Supplies		1,313	
Other Charges		259	
Data Processing Equipment		439	
Furniture and Fixtures		200	
Total Administration			\$ 248,413

Highway and Bridge Maintenance

Assistant(s)	\$	59,189
Foremen		200,810
Equipment Operators - Heavy		280,902

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Equipment Operators - Light	\$	269,742	
Truck Drivers		314,687	
Laborers		452,860	
Part-time Personnel		25,197	
Overtime Pay		41,233	
Social Security		98,009	
Pensions		120,300	
Life Insurance		1,110	
Medical Insurance		658,195	
Unemployment Compensation		1,443	
Employer Medicare		23,104	
Other Fringe Benefits		220	
Tuition		609	
Other Contracted Services		34,406	
Asphalt		65,634	
Concrete		5,546	
Crushed Stone		114,604	
General Construction Materials		62,107	
Pipe - Metal		48,796	
Road Signs		26,775	
Salt		23,204	
Bridge Construction		360,072	
Other Equipment		4,979	
Total Highway and Bridge Maintenance			\$ 3,293,733

Operation and Maintenance of Equipment

Supervisor/Director	\$	42,885
Mechanic(s)		134,206
Laborers		81,618
Overtime Pay		9,261
Social Security		15,999
Pensions		20,138
Life Insurance		179
Medical Insurance		96,765
Unemployment Compensation		175
Employer Medicare		3,742
Licenses		18
Maintenance and Repair Services - Equipment		26,069
Maintenance and Repair Services - Vehicles		7,050
Other Contracted Services		528
Custodial Supplies		1,344
Diesel Fuel		176,611
Equipment and Machinery Parts		145,010
Garage Supplies		42,286
Gasoline		109,288
Lubricants		16,013
Small Tools		13,085

(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 (Cont.)

Tires and Tubes	\$	31,269	
Other Charges		528	
Data Processing Equipment		3,997	
Other Equipment		5,800	
Total Operation and Maintenance of Equipment			\$ 983,864

Asphalt Plant Operations

Equipment Operators - Heavy	\$	18,913	
Social Security		1,143	
Pensions		1,420	
Life Insurance		10	
Medical Insurance		5,032	
Employer Medicare		267	
Asphalt - Liquid		965,715	
Crushed Stone		715,182	
Electricity		27,348	
General Construction Materials		9,188	
Natural Gas		65,417	
Water and Sewer		543	
Other Supplies and Materials		9,883	
Asphalt Plant Equipment		100,004	
Highway Construction		430,684	
Total Asphalt Plant Operations			2,350,749

Other Charges

Medical Insurance	\$	4,158	
Communication		8,792	
Rentals		1,367	
Travel		1,200	
Electricity		9,951	
Natural Gas		3,129	
Water and Sewer		728	
Trustee's Commission		64,269	
Other Charges		2,972	
Total Other Charges			96,566

Capital Outlay

Building Improvements	\$	17,226	
Highway Equipment		235,610	
Total Capital Outlay			252,836

Total Highway/Public Works Fund \$ 7,226,161

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	1,645,000	
Total General Government			\$ 1,645,000

(Continued)

## Exhibit K-8

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

General Debt Service Fund (Cont.)Interest on DebtGeneral Government

Interest on Bonds	\$ 440,292	
Total General Government		\$ 440,292

Other Debt ServiceGeneral Government

Trustee's Commission	\$ 33,437	
Other Charges	2,261	
Total General Government		35,698

Total General Debt Service Fund			\$ 2,120,990
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Education Debt Service FundPrincipal on DebtEducation

Principal on Bonds	\$ 1,540,000	
Principal on Other Loans	125,724	
Total Education		\$ 1,665,724

Interest on DebtEducation

Interest on Bonds	\$ 527,838	
Interest on Other Loans	1,944	
Total Education		529,782

Other Debt ServiceEducation

Trustee's Commission	\$ 39,960	
Other Charges	781	
Total Education		40,741

Total Education Debt Service Fund			2,236,247
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General Capital Projects FundOther Debt ServiceGeneral Government

Underwriter's Discount	\$ 110,070	
Other Debt Issuance Charges	75,563	
Total General Government		\$ 185,633

Capital ProjectsOther General Government Projects

Advertising	\$ 233
Architects	6,340
Legal Notices, Recording, and Court Costs	203
Maintenance and Repair Services - Equipment	7,907
Other Contracted Services	36,172
General Construction Materials	6,429

(Continued)

## Exhibit K-8

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.)

Trustee's Commission	\$	14,527	
Building Improvements		174,998	
Data Processing Equipment		5,466	
Site Development		388,018	
Building Purchases		3,003,207	
Other Equipment		159,916	
Other Capital Outlay		553,492	
Total Other General Government Projects			\$ 4,356,908

Total General Capital Projects Fund \$ 4,542,541

Community Development/Industrial Park Fund

Capital Projects

Public Utility Projects

Consultants	\$	493,956	
Total Public Utility Projects			\$ 493,956

Total Community Development/Industrial Park Fund 493,956

Other Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Contributions	\$	242,544	
Trustee's Commission		1,739	
Total Social, Cultural, and Recreation Projects			\$ 244,283

Total Other Capital Projects Fund 244,283

Total Governmental Funds - Primary Government \$ 53,353,893

## Exhibit K-9

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2022

General Purpose School FundInstructionRegular Instruction Program

Teachers	\$ 18,013,738	
Career Ladder Program	39,665	
Career Ladder Extended Contracts	45,614	
Educational Assistants	671,394	
Other Salaries and Wages	42,034	
Certified Substitute Teachers	66,270	
Non-certified Substitute Teachers	105,000	
Social Security	1,118,295	
Pensions	1,745,393	
Life Insurance	5,483	
Medical Insurance	3,196,306	
Dental Insurance	23,272	
Unemployment Compensation	28,446	
Employer Medicare	261,557	
Contracts with Private Agencies	29,381	
Maintenance and Repair Services - Equipment	18,533	
Other Contracted Services	54,810	
Instructional Supplies and Materials	263,330	
Textbooks - Bound	81,378	
Software	37,893	
Other Supplies and Materials	27,595	
Other Charges	118,990	
Regular Instruction Equipment	18,461	
Total Regular Instruction Program		\$ 26,012,838

Special Education Program

Teachers	\$ 1,970,537	
Career Ladder Program	3,000	
Homebound Teachers	66,848	
Educational Assistants	160,443	
Speech Pathologist	234,661	
Certified Substitute Teachers	4,147	
Non-certified Substitute Teachers	6,638	
Social Security	137,875	
Pensions	213,148	
Life Insurance	702	
Medical Insurance	409,226	
Dental Insurance	2,349	
Unemployment Compensation	2,250	
Employer Medicare	33,725	
Contracts with Private Agencies	87,291	
Maintenance and Repair Services - Equipment	50	
Instructional Supplies and Materials	14,229	
Other Supplies and Materials	3,705	
Total Special Education Program		3,350,824

(Continued)

## Exhibit K-9

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	\$	1,033,335	
Career Ladder Program		3,000	
Certified Substitute Teachers		2,500	
Non-certified Substitute Teachers		5,000	
Social Security		61,043	
Pensions		94,782	
Life Insurance		271	
Medical Insurance		148,463	
Dental Insurance		1,200	
Unemployment Compensation		1,200	
Employer Medicare		14,276	
Contracts with Other School Systems		297,464	
Instructional Supplies and Materials		68,211	
Other Supplies and Materials		14,351	
Other Charges		8,143	
Vocational Instruction Equipment		49,507	
Total Career and Technical Education Program			\$ 1,802,746

Support ServicesAttendance

Supervisor/Director	\$	49,289	
Clerical Personnel		37,856	
Other Salaries and Wages		56,995	
Social Security		6,408	
Pensions		13,786	
Life Insurance		29	
Medical Insurance		15,940	
Dental Insurance		300	
Unemployment Compensation		150	
Employer Medicare		2,009	
Other Contracted Services		45,557	
Total Attendance			228,319

Health Services

Supervisor/Director	\$	55,256	
Medical Personnel		448,844	
Other Salaries and Wages		14,331	
Social Security		30,249	
Pensions		41,995	
Life Insurance		256	
Medical Insurance		158,227	
Dental Insurance		1,650	
Unemployment Compensation		450	
Employer Medicare		7,074	
Communication		829	
Postal Charges		750	

(Continued)



## Exhibit K-9

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.)

Travel	\$	4,674	
Other Contracted Services		595	
Drugs and Medical Supplies		7,356	
Other Supplies and Materials		9,733	
Other Charges		12,634	
Health Equipment		4,025	
Total Health Services			\$ 798,928

Other Student Support

Career Ladder Program	\$	83	
Guidance Personnel		781,284	
Attendants		89,581	
School Resource Officer		52,500	
Social Security		51,925	
Pensions		79,674	
Life Insurance		285	
Medical Insurance		138,989	
Dental Insurance		1,580	
Unemployment Compensation		500	
Employer Medicare		12,144	
Contracts with Government Agencies		210,000	
Evaluation and Testing		37,259	
Other Contracted Services		135,313	
In Service/Staff Development		9,975	
Other Charges		2,871	
Other Equipment		78,091	
Total Other Student Support			1,682,054

Regular Instruction Program

Supervisor/Director	\$	157,901	
Career Ladder Program		3,000	
Librarians		817,453	
Education Media Personnel		389,951	
Clerical Personnel		52,479	
Educational Assistants		37,661	
Other Salaries and Wages		93,016	
Certified Substitute Teachers		1,540	
Non-certified Substitute Teachers		4,313	
Social Security		90,289	
Pensions		143,124	
Life Insurance		442	
Medical Insurance		236,992	
Dental Insurance		2,850	
Unemployment Compensation		900	
Employer Medicare		21,239	
Communication		4,725	

(Continued)

## Exhibit K-9

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.)

Consultants	\$	6,210	
Travel		18,277	
Other Contracted Services		12,399	
Library Books/Media		24,327	
Other Supplies and Materials		45,525	
Total Regular Instruction Program			\$ 2,164,613

Special Education Program

Supervisor/Director	\$	88,567	
Career Ladder Program		3,000	
Psychological Personnel		89,914	
Assessment Personnel		57,853	
Secretary(ies)		18,335	
Other Salaries and Wages		77,118	
Social Security		18,975	
Pensions		28,925	
Life Insurance		67	
Medical Insurance		37,025	
Dental Insurance		750	
Unemployment Compensation		139	
Employer Medicare		4,438	
Communication		807	
Contracts with Other Public Agencies		2,317	
Lease Payments		430	
Maintenance and Repair Services - Equipment		792	
Travel		7,033	
Other Supplies and Materials		10,759	
In Service/Staff Development		1,270	
Other Charges		13,741	
Total Special Education Program			462,255

Career and Technical Education Program

Supervisor/Director	\$	88,567	
Career Ladder Program		1,000	
Social Security		5,529	
Pensions		9,225	
Life Insurance		14	
Medical Insurance		7,258	
Dental Insurance		150	
Unemployment Compensation		32	
Employer Medicare		1,293	
Travel		180	
Total Career and Technical Education Program			113,248

Technology

Internet Connectivity	\$	122,496	
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(Continued)

## Exhibit K-9

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 (Cont.)

Cabling	\$	389	
Software		121,998	
Total Technology			\$ 244,883

Other Programs

On-behalf Payments to OPEB	\$	239,022	
Total Other Programs			239,022

Board of Education

Secretary to Board	\$	6,000	
Longevity Pay		227,646	
Board and Committee Members Fees		5,750	
Social Security		13,822	
Pensions		450	
Life Insurance		714	
Medical Insurance		246,393	
Employer Medicare		3,458	
Audit Services		26,000	
Dues and Memberships		5,525	
Legal Services		41,446	
Travel		15,841	
Other Contracted Services		4,250	
Trustee's Commission		302,029	
Criminal Investigation of Applicants - TBI		13,023	
Other Charges		8,505	
Total Board of Education			920,852

Director of Schools

County Official/Administrative Officer	\$	114,624	
Assistant(s)		121,947	
Career Ladder Program		1,000	
Clerical Personnel		40,269	
Social Security		16,077	
Pensions		27,593	
Life Insurance		55	
Medical Insurance		44,402	
Dental Insurance		600	
Unemployment Compensation		130	
Employer Medicare		3,760	
Advertising		3,886	
Communication		27,644	
Dues and Memberships		7,614	
Postal Charges		1,994	
Travel		3,804	
Other Contracted Services		10,871	
Office Supplies		2,500	
Other Charges		20	
Total Director of Schools			428,790

(Continued)

## Exhibit K-9

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	\$	1,200,440	
Career Ladder Program		5,750	
Accountants/Bookkeepers		3,750	
Assistant Principals		765,703	
Secretary(ies)		655,210	
Other Salaries and Wages		75,558	
Social Security		158,324	
Pensions		260,271	
Life Insurance		800	
Medical Insurance		550,803	
Dental Insurance		4,784	
Unemployment Compensation		465	
Employer Medicare		37,027	
Communication		22,419	
Other Contracted Services		33,108	
Other Supplies and Materials		3,226	
Other Charges		40	
Administration Equipment		1,507	
Total Office of the Principal			\$ 3,779,185

Fiscal Services

Supervisor/Director	\$	61,000	
Clerical Personnel		236,816	
Social Security		17,075	
Pensions		22,336	
Life Insurance		94	
Medical Insurance		57,463	
Dental Insurance		900	
Unemployment Compensation		130	
Employer Medicare		3,993	
Dues and Memberships		770	
Travel		323	
Other Contracted Services		24,796	
Data Processing Supplies		1,839	
Office Supplies		1,158	
Other Supplies and Materials		1,212	
Other Charges		321	
Administration Equipment		56	
Total Fiscal Services			430,282

Operation of Plant

Custodial Personnel	\$	939,481	
Other Salaries and Wages		142,253	
Social Security		65,073	
Pensions		79,155	
Life Insurance		478	

(Continued)

## Exhibit K-9

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.)

Medical Insurance	\$	263,450	
Dental Insurance		2,042	
Unemployment Compensation		2,325	
Employer Medicare		15,219	
Maintenance and Repair Services - Equipment		10,268	
Travel		3,953	
Other Contracted Services		45,797	
Custodial Supplies		91,285	
Electricity		1,090,612	
Natural Gas		189,516	
Water and Sewer		160,327	
Other Supplies and Materials		3,495	
Other Charges		493	
Plant Operation Equipment		20,641	
Total Operation of Plant			\$ 3,125,863

Maintenance of Plant

Supervisor/Director	\$	60,126	
Clerical Personnel		34,861	
Maintenance Personnel		266,322	
Social Security		21,886	
Pensions		27,098	
Life Insurance		118	
Medical Insurance		72,036	
Dental Insurance		900	
Unemployment Compensation		353	
Employer Medicare		5,119	
Communication		462	
Laundry Service		6,270	
Maintenance and Repair Services - Buildings		151,284	
Maintenance and Repair Services - Equipment		41,326	
Travel		177	
Other Contracted Services		42,361	
Equipment and Machinery Parts		14,647	
Other Supplies and Materials		13,660	
Other Charges		13,079	
Maintenance Equipment		435	
Total Maintenance of Plant			772,520

Transportation

Supervisor/Director	\$	1,250	
Mechanic(s)		252,747	
Bus Drivers		1,153,728	
Other Salaries and Wages		236,063	
Social Security		98,899	
Pensions		121,087	

(Continued)

## Exhibit K-9

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.)

Life Insurance	\$	950	
Medical Insurance		447,611	
Dental Insurance		3,059	
Unemployment Compensation		3,200	
Employer Medicare		23,416	
Communication		1,234	
Laundry Service		5,000	
Maintenance and Repair Services - Vehicles		7,673	
Medical and Dental Services		15,028	
Travel		4,955	
Diesel Fuel		373,806	
Garage Supplies		4,606	
Gasoline		51,718	
Lubricants		13,567	
Tires and Tubes		44,617	
Vehicle Parts		219,418	
Other Supplies and Materials		20,412	
Other Charges		36,961	
Transportation Equipment		12,583	
Total Transportation			\$ 3,153,588

Central and Other

Other Salaries and Wages	\$	48,523	
Social Security		2,556	
Pensions		3,639	
Life Insurance		29	
Medical Insurance		16,295	
Unemployment Compensation		126	
Employer Medicare		598	
Total Central and Other			71,766

Operation of Non-Instructional ServicesCommunity Services

Supervisor/Director	\$	9,251	
Teachers		15,335	
Clerical Personnel		6,586	
Educational Assistants		11,556	
Other Salaries and Wages		1,066,770	
Social Security		67,640	
Pensions		71,726	
Life Insurance		17	
Medical Insurance		141,005	
Dental Insurance		900	
Unemployment Compensation		500	
Employer Medicare		15,819	
Travel		15,281	

(Continued)

Exhibit K-9

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.)

Food Supplies	\$	13,113	
Instructional Supplies and Materials		159,801	
Other Supplies and Materials		27,953	
In Service/Staff Development		9,281	
Other Charges		47,422	
Total Community Services			\$ 1,679,956

Early Childhood Education

Supervisor/Director	\$	19,284	
Teachers		764,325	
Clerical Personnel		17,430	
Educational Assistants		89,668	
Certified Substitute Teachers		4,200	
Non-certified Substitute Teachers		3,452	
Social Security		52,428	
Pensions		88,651	
Life Insurance		299	
Medical Insurance		169,471	
Dental Insurance		1,780	
Unemployment Compensation		837	
Employer Medicare		12,261	
Contracts with Other Public Agencies		173,508	
Maintenance and Repair Services - Equipment		2,792	
Instructional Supplies and Materials		24,926	
Other Supplies and Materials		9,157	
In Service/Staff Development		404	
Regular Instruction Equipment		15,535	
Total Early Childhood Education			1,450,408

Capital Outlay

Regular Capital Outlay

Building Improvements	\$	1,197,379	
Total Regular Capital Outlay			1,197,379

Other Debt Service

Education

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

Total General Purpose School Fund \$ 54,360,319

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	1,312,106	
Educational Assistants		313,347	

(Continued)

## Exhibit K-9

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

School Federal Projects Fund (Cont.)Instruction (Cont.)Regular Instruction Program (Cont.)

Other Salaries and Wages	\$	393,508	
Certified Substitute Teachers		50,000	
Non-certified Substitute Teachers		51,080	
Social Security		107,611	
Pensions		167,457	
Life Insurance		421	
Medical Insurance		268,800	
Dental Insurance		1,500	
Unemployment Compensation		1,411	
Employer Medicare		26,341	
Other Contracted Services		31,884	
Instructional Supplies and Materials		748,310	
Software		397,824	
Other Supplies and Materials		8,244	
Regular Instruction Equipment		665,914	
Total Regular Instruction Program			\$ 4,545,758

Special Education Program

Teachers	\$	284,790	
Educational Assistants		368,675	
Speech Pathologist		88,973	
Other Salaries and Wages		89,655	
Certified Substitute Teachers		1,511	
Non-certified Substitute Teachers		815	
Social Security		48,736	
Pensions		69,314	
Life Insurance		421	
Medical Insurance		220,331	
Dental Insurance		1,104	
Unemployment Compensation		1,039	
Employer Medicare		11,429	
Retirement - Hybrid Stabilization		77	
Contracts with Private Agencies		102,137	
Maintenance and Repair Services - Equipment		13,678	
Other Contracted Services		1,200	
Instructional Supplies and Materials		133,983	
Other Supplies and Materials		3,601	
Special Education Equipment		120,168	
Total Special Education Program			1,561,637

Career and Technical Education Program

Contracts with Other School Systems	\$	115,597	
Instructional Supplies and Materials		1,825	
Other Supplies and Materials		28,817	
Vocational Instruction Equipment		25,121	
Total Career and Technical Education Program			171,360

(Continued)



## Exhibit K-9

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

School Federal Projects Fund (Cont.)Support ServicesHealth Services

Medical Personnel	\$	33,635	
Social Security		2,085	
Pensions		2,523	
Employer Medicare		488	
Other Contracted Services		33,320	
Health Equipment		12,473	
Total Health Services			\$ 84,524

Other Student Support

Guidance Personnel	\$	51,806	
Other Salaries and Wages		42,729	
Social Security		5,537	
Pensions		9,018	
Life Insurance		15	
Medical Insurance		18,546	
Dental Insurance		150	
Employer Medicare		1,295	
Travel		9,026	
Other Supplies and Materials		5,271	
In Service/Staff Development		8,777	
Total Other Student Support			152,170

Regular Instruction Program

Supervisor/Director	\$	59,851	
Secretary(ies)		28,402	
Other Salaries and Wages		261,908	
Certified Substitute Teachers		1,246	
Social Security		20,988	
Pensions		33,955	
Life Insurance		50	
Medical Insurance		45,024	
Dental Insurance		450	
Unemployment Compensation		290	
Employer Medicare		4,947	
Consultants		10,325	
Travel		1,544	
Other Supplies and Materials		19,076	
In Service/Staff Development		76,282	
Other Charges		2,578	
Regular Instruction Equipment		750	
Other Equipment		4,068	
Total Regular Instruction Program			571,734

Special Education Program

Secretary(ies)	\$	34,861
Other Salaries and Wages		193,139

(Continued)

## Exhibit K-9

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.)Special Education Program (Cont.)

Social Security	\$	13,574	
Pensions		20,030	
Life Insurance		75	
Medical Insurance		49,989	
Dental Insurance		150	
Unemployment Compensation		3	
Employer Medicare		3,175	
Contracts with Private Agencies		85,389	
Postal Charges		38	
Travel		3,549	
Other Supplies and Materials		45,560	
In Service/Staff Development		26,998	
Other Charges		3,112	
Total Special Education Program			\$ 479,642

Career and Technical Education Program

In Service/Staff Development	\$	1,657	
Total Career and Technical Education Program			1,657

Technology

Instructional Computer Personnel	\$	19,494	
Social Security		1,188	
Pensions		1,462	
Life Insurance		10	
Medical Insurance		4,557	
Employer Medicare		278	
Internet Connectivity		1	
Travel		1,552	
Total Technology			28,542

Operation of Plant

Custodial Personnel	\$	138,829	
Social Security		8,566	
Pensions		2,432	
Life Insurance		6	
Medical Insurance		1,854	
Employer Medicare		2,012	
Custodial Supplies		14,892	
Total Operation of Plant			168,591

Transportation

Bus Drivers	\$	26,744	
Social Security		1,631	
Pensions		1,975	
Life Insurance		6	
Medical Insurance		2,036	

(Continued)

Exhibit K-9

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.)

Employer Medicare	\$	382	
Retirement - Hybrid Stabilization		3	
Other Supplies and Materials		484	
Total Transportation			\$ 33,261

Operation of Non-Instructional Services

Food Service

Food Supplies	\$	12,811	
Total Food Service			12,811

Capital Outlay

Regular Capital Outlay

Engineering Services	\$	63,150	
Building Construction		4,850	
Building Improvements		247,092	
Plant Operation Equipment		1,131,084	
Total Regular Capital Outlay			<u>1,446,176</u>

Total School Federal Projects Fund \$ 9,257,863

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Clerical Personnel	\$	36,442	
Social Security		2,248	
Pensions		2,733	
Life Insurance		5	
Medical Insurance		7,021	
Employer Medicare		526	
Communication		4,519	
Maintenance and Repair Services - Equipment		25,221	
Travel		708	
Other Contracted Services		3,314,174	
USDA - Commodities		170,384	
Other Supplies and Materials		17,475	
Other Charges		4,188	
Food Service Equipment		194,346	
Total Food Service			<u>\$ 3,779,990</u>

Total Central Cafeteria Fund 3,779,990

Internal School Fund

Operation of Non-Instructional Services

Community Services

Other Charges	\$	1,532,085	
Total Community Services			<u>\$ 1,532,085</u>

Total Internal School Fund 1,532,085

(Continued)

Exhibit K-9

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

\$ 25,263

Total Board of Education

\$ 25,263

Capital Projects

Education Capital Projects

Other Contracted Services

\$ 4,472,079

Building Improvements

88,759

Maintenance Equipment

60,772

Transportation Equipment

385,549

Total Education Capital Projects

5,007,159

Total Education Capital Projects Fund

\$ 5,032,422

Total Governmental Funds - Greene County School Department

\$ 73,962,679

## Exhibit K-10

Greene County, Tennessee  
Schedule of Detailed Additions, Deductions, and Changes  
in Net Position - City Custodial Funds  
For the Year Ended June 30, 2022

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Additions</u>			
Current Property Taxes	\$ 0	\$ 3,668,500	\$ 3,668,500
Trustee's Collections - Prior Years	0	6,737	6,737
Trustee's Collections - Bankruptcy Circuit/Clerk and Master Collections - Prior Years	0	741	741
Interest and Penalty	0	53,424	53,424
Payments in-Lieu-of Taxes - Local Utilities	0	49,718	49,718
Payments in-Lieu-of Taxes - Other	0	143,316	143,316
Local Option Sales Tax	0	13,852	13,852
Bank Excise Tax	10,655,354	4,883,223	15,538,577
Other Statutory Local Taxes	0	18,493	18,493
Marriage Licenses	0	101	101
	0	1,238	1,238
Total Additions	<u>\$ 10,655,354</u>	<u>\$ 8,839,343</u>	<u>\$ 19,494,697</u>
<u>Deductions</u>			
Remittance of Revenues Collected	\$ 10,548,801	\$ 8,716,144	\$ 19,264,945
Trustee's Commission	106,553	123,199	229,752
Total Deductions	<u>\$ 10,655,354</u>	<u>\$ 8,839,343</u>	<u>\$ 19,494,697</u>
Excess of Additions Over (Under) Deductions	\$ 0	\$ 0	\$ 0
Net Position, July 1, 2021	<u>0</u>	<u>0</u>	<u>0</u>
Net Position, June 30, 2022	<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, 2022, 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 January 20, 2023. 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 auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Greene County's internal control over financial reporting (internal control) as a basis for designing 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: 2022-001, 2022-002, and 2022-004.

### **Report on 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2022-003.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Greene County's responses to the findings identified in our audit, which 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

January 20, 2023

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**

***Opinion on 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Greene County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to

provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Greene County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Greene County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Greene County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Greene County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Greene County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Greene County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated January 20, 2023, 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

January 20, 2023

JEM/tg

Greene County, Tennessee, and the Greene County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9)  
For the Year-Ended June 30, 2022

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 Award:				
Forest Service Schools and Roads Cluster: (4)				
Schools and Roads - Grants to States	10.665	N/A	\$ 0	\$ 61,189
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	0	795,021
National School Lunch Program	10.555	N/A	0	2,661,593 (5)
National School Lunch Program (School Programs Emergency Operational Costs Reimbursement Program)	10.555	N/A	0	149,929 (5)
COVID 19 - Pandemic EBT Administrative Costs	10.649	N/A	0	3,063
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	170,384 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-22-71175-00	0	79,591 (7)
Passed-through Natural Resources Conservation Service:				
Emergency Watershed Protection Program	10.923	(3)	0	36,712
Total U.S. Department of Agriculture				<u>\$ 3,957,482</u>
U.S. Department of Military:				
Passed-through State Department of General Services:				
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	0	288,014 (6)
Total U.S. Department of Military				<u>\$ 288,014</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	\$ 493,956
Total U.S. Department of Housing and Urban Development				<u>\$ 493,956</u>
U.S. Department of Interior:				
Direct Award:				
Payments in-Lieu-of Taxes	15.226	N/A	0	\$ 75,286
Passed-through Tennessee Wildlife Resource Agency:				
Fish and Wildlife Cluster: (4)				
Wildlife Restoration and Basic Hunter Education Program	15.611	N/A	0	279,676
Total U.S. Department of Interior				<u>\$ 354,962</u>
U.S. Department of Justice:				
Direct Award:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 1,438
Passed-through State Office of Criminal Justice Programs:				
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	(3)	0	19,420
Total U.S. Department of Justice				<u>\$ 20,858</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	\$ 14,737
Alcohol Open Container Requirements	20.607	(3)	0	41,001
Total U.S. Department of Transportation				<u>\$ 55,738</u>
U.S. Department of Treasury:				
Direct Award:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	198,702	\$ 11,032,146 (8)
Total U.S. Department of Treasury				<u>\$ 11,032,146</u>
U.S. Department of Education:				
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	0	\$ 79,556
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	32,826	2,057,870 (8)

(Continued)

Greene County, Tennessee, and the Greene County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (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	\$ 1,735,434 (5)
COVID 19 - Special Education - Grants to State (ARP)	84.027	84.027X	0	243,910 (5)
Special Education - Preschool Grants	84.173	N/A	0	26,093 (5)
COVID 19 - Preschool Grants (ARP)	84.173	84.173X	0	3,580 (5)
Career and Technical Education - Basic Grants to States	84.048	N/A	0	143,250
Rural Education	84.358	N/A	0	115,845
Improving Teacher Quality State Grants	84.367	N/A	0	342,383
COVID 19 - Governors Emergency Education Relief Fund (Civics Seal Grant)	84.425C	N/A	0	19,957 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (Best for All Districts)	84.425D	N/A	0	196,410 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (Tennessee ALL Corps)	84.425D	N/A	0	103,112 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	N/A	0	437,709 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	N/A	0	2,112,259 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	1,560,814 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth - (ESSER ARP)	84.425W	N/A	0	2,516 (5)
Passed-through Greeneville City School Department:				
English Language Acquisition State Grants	84.365	N/A	0	823
Passed-through Save the Children:				
Twenty-First Century Community Learning Centers	84.287	(3)	0	341,924
Total U.S. Department of Education				<u>\$ 9,523,445</u>
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
Family Planning Services	93.217	GG-22-71175-00	0	\$ 11,546 (7)
COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	0	334,972
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-22-71175-00	0	12,278 (7)
Preventive Health and Health Services Block Grant	93.991	GG-22-71175-00	0	916 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-22-71175-00	0	8,419 (7)
Passed-through State Department of Education:				
Temporary Assistance for Needy Families	93.558	(3)	0	136,797 (5)
Passed-through Save the Children:				
Temporary Assistance for Needy Families	93.558	(3)	0	233,372 (5)
Total U.S. Department of Health and Human Services				<u>\$ 738,300</u>
Executive Office of the President:				
Passed-through Laurel County, Kentucky Fiscal Court:				
High Intensity Drug Trafficking Areas Program	95.001	(3)	0	\$ 12,334
Total Executive Office of the President				<u>\$ 12,334</u>
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Disaster Grants - Public Assistance	97.036	(3)	0	\$ 53,009
Emergency Management Performance Grants	97.042	(3)	0	47,293
Total U.S. Department of Homeland Security				<u>\$ 100,302</u>
Total Expenditures of Federal Grants				<u>\$ 26,577,537</u>

(Continued)

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

	Federal Assistance Listing Number	Contract Number	Expenditures
State Grants			
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 4,500
Local Health Center - State Department of Health	N/A	GG-22-71175-00	290,740 (7)
State Aid Program - State Department of Transportation	N/A	(3)	353,245
Litter Program - State Department of Transportation	N/A	Z-22-LIT030	77,133
State Mental Health Transport - State Department of Finance and Administration	N/A	(3)	10,131
State Direct Appropriation Grant FY 2021 - Department of Finance and Administration	N/A	(3)	566,066
Drivers Education - State Department of Education	N/A	(3)	24,416
Coordinated School Health - State Department of Education	N/A	(3)	99,980
Family Resource Center Grant - State Department of Education	N/A	(3)	29,482
Safe Schools Act - State Department of Education	N/A	(3)	161,064
Safe Resource Officer - State Department of Education	N/A	(3)	210,000
Summer Learning Camps - State Department of Education	N/A	(3)	401,695
Governor's Emergency Education Relief Fund - Save the Children	N/A	(3)	241,249
Lottery for Education: After School Program - State Department of Education	N/A	(3)	35,558
Early Childhood Development - State Department of Education	N/A	(3)	1,423,106
Total State Grants			<u>\$ 3,928,365</u>

FAL = Federal Assistance Listing  
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 \$61,189; Child Nutrition Cluster total \$3,776,927; Fish and Wildlife Cluster total \$279,676;  
Highway Safety Cluster total \$14,737; Special Education Cluster total \$2,009,017; and Medicaid Cluster total \$12,278.  
(5) Total for FAL No. 10.555, \$2,981,906; Total FAL No. 84.027, \$1,979,344; Total FAL No. 84.173, \$29,673; FAL No. 84.425, \$4,432,777;  
Total FAL No. 93.558, \$370,169.  
(6) During the year ended June 30, 2022, Greene County received excess military equipment from the U.S. Department  
of Defense valued at \$288,014.  
(7) Total for federal GG-22-71175-00 is \$112,750. Total state and federal is \$403,490.  
(8) SUBRECIPIENTS

Program Title	Federal Assistance Listing Number	Amount Provided to Subrecipient	Subrecipient
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 198,702	North Greene Utilities, Inc.
Title 1 Grants to Local Educational Agencies	84.010	32,826	Freewill Baptist Family Ministries
Total amounts provided to subrecipients		<u>\$ 231,528</u>	

- (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	\$ 107,408
Rural Education	84.358	6,538
Improving Teacher Quality State Grants	84.367	14,010
Total amounts consolidated for administration purposes		<u>\$ 127,956</u>

Greene County, Tennessee  
Summary Schedule of Prior-year Findings  
For the Year Ended June 30, 2022

*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, 2022.

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

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
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**OFFICE OF DIRECTOR OF SCHOOLS**

2021	242	2021-001	Central Cafeteria Fund bank statements were not properly reconciled, and funds were not remitted to the county trustee timely.	N/A	Corrected
2021	243	2021-002	The county had deficiencies in the maintenance of capital asset records.	N/A	Corrected

**OFFICE OF HIGHWAY SUPERINTENDENT**

2021	243	2021-003	An investigation of the highway department disclosed department equipment was used on the private property of an employee.	N/A	Completed
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**OFFICE OF REGISTER OF DEEDS**

2021	244	2021-004	Office personnel collected personal funds for the register of deeds.	N/A	Corrected
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**OFFICE OF SHERIFF**

2021	244	2021-005	An investigation of the sheriff's department disclosed the former information technology administrator misappropriated \$49,826.	N/A	Completed
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***Prior-year Federal Award Findings***

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



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**GREENE COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2022**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

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

**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: 21.027      COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
  - \* Assistance Listing Number: 84.010      Title I Grants to Local Education Agencies
  - \* Assistance Listing Number: 84.425      COVID 19 - Education Stabilization Fund
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$797,326**
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 plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

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

#### **FINDING 2022-001**

#### **DEFICIENCIES WERE NOTED IN THE PAYMENT OF CREDIT CARD BILLS**

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

As a part of our auditing procedures for expenditures, we reviewed select credit card transactions for the period July 1, 2021, through billing period ended November 24, 2022, and noted the following deficiencies:

- A. Payments to a credit card vendor were not made from monthly billing statements, but rather as receipts were received in accounting. No reconciliation of the monthly billing statements and receipts paid was performed by accounting staff.
- B. Since reconciliations of payments to monthly billing statements were not performed, the credit card account carried a balance at the end of each month. The statement balance at the end of the June 24, 2022, billing cycle was \$17,286.95, with charges for the same billing cycle totaling only \$657.95. Due to carrying a monthly balance, a total of \$3,498.56 in finance charges were assessed from July 1, 2021, through November 24, 2022. From review of credit card payments and discussion with accounting personnel, it appears that the finance charges had not been paid and continued to accumulate in the outstanding balance through the August 24, 2022, billing cycle. This practice results in the unnecessary expenditure of county funds.

These deficiencies are the result of a lack of management oversight. A monthly reconciliation of credit card statements is a necessary procedure to ensure all transactions are recorded properly in the accounting records, that only transactions of the county are paid, and to prevent paying unnecessary finance charges. Failure to reconcile the monthly statements to actual receipts increases the risks that errors will not be discovered and corrected in a timely manner, weakens controls over the purchasing process, increases the risks of paying for something that was never received by the county, and results in unnecessary expenditures.

#### **RECOMMENDATION**

Monthly statements should be reconciled to ensure that all transactions are recorded properly, all charges supported by adequate documentation prior to payment, and charges

are for legitimate business purposes. The county should take steps to ensure that monthly statements are adequately reconciled, any identified errors handled appropriately, and processed in a timely fashion to avoid finance charges.

#### MANAGEMENT'S RESPONSE

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

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#### FINDING 2022-002

#### **THE COUNTY DID NOT ENTER INTO A FORMAL CONTRACT FOR WORK PERFORMED AT THE FIRING RANGE**

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

Greene County did not have a formal written contract for work to be performed under the Wildlife Restoration and Basic Hunter Education Program (FAL No. 15.611) passed through the Tennessee Wildlife Resources Agency. This program provides funds for the development and management of shooting ranges. On November 15, 2021, the county awarded a bid and issued a purchase order in the amount of \$126,794 for the creation of a sporting clay trail at the county-owned firing range. Our examination revealed that the county did not have a formal written contract for work to be performed on this project. Without a written contract, the county and contractor have no formal guidelines of their responsibilities. In the absence of a written contract, the amount to be paid to the contractor and/or ceiling price could not be determined. This deficiency is the result of lack of management oversight.

#### RECOMMENDATION

The county should enter into formal written contracts to document responsibilities and amounts to be paid to contractors.

#### MANAGEMENT'S RESPONSE

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

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#### FINDING 2022-003

#### **A PROMISSORY NOTE WAS NOT ISSUED IN ACCORDANCE WITH STATE STATUTES**

(Material Noncompliance Under *Government Auditing Standards*)

The county issued a promissory note during the year examined without proper approval. On November 17, 2021, the county purchased the former Takoma Regional Hospital building for the purposes of renovating the building for use as an administrative complex. The county purchased the building for \$3,000,000 by paying \$1,000,000 down and signing a two-year promissory note for \$2,000,000 at zero percent interest. Section 9-21-601, *Tennessee Code*

*Annotated (TCA)*, permits counties to issue notes for capital purposes, but only after approval of the county commission and the state Comptroller's Office. This promissory note is an instrument of indebtedness and had not been presented to the county commission as such or to the state Comptroller's Office for approval. Also, county officials did not file a Report on Debt Obligations with the state Comptroller's Office for the loans within 45 days of issuance as required by Section 9-21-151, *TCA*.

#### RECOMMENDATION

All financing agreements should be approved in compliance with state statutes. Also, county officials should file a Report on Debt Obligations with the state Comptroller's Office within 45 days following the debt issuance.

#### MANAGEMENT'S RESPONSE

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

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#### OFFICE OF DIRECTOR OF SCHOOLS

##### FINDING 2022-004

##### **THE SCHOOL FEDERAL PROJECTS FUND HAD A CASH OVERDRAFT**

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

The School Federal Projects Fund had a cash overdraft of \$146,183 at June 30, 2022. This cash overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. This overdraft occurred despite transfers of \$500,000 in current year and \$200,000 in prior years from the General Purpose School Fund for cash flow purposes. Sound business practices dictate that disbursements be held within available funds. The cash overdraft was liquidated subsequent to June 30, 2022, with receipt of funds from the Tennessee Department of Education.

#### RECOMMENDATION

School department personnel should monitor their cash balance and not issue checks exceeding cash on deposit with the county trustee.

#### MANAGEMENT'S RESPONSE

In response to the finding, we have transferred additional funds to the School Federal Projects Fund to help prevent the issuance of checks exceeding cash on deposit with the Trustee's Office. The Trustee's Office also reviews cash balance before any warrants are certified.

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### **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, 2022.

**Greene County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2022**

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 ACCOUNTS AND BUDGETS**

2022-001	Deficiencies were noted in the payment of credit card bills.	263
2022-002	The county did not enter into a formal contract for work performed at the firing range.	263
2022-003	A promissory note was not issued in accordance with state statutes.	264

**OFFICE OF DIRECTOR OF SCHOOLS**

2022-004	The School Federal Projects Fund had a cash overdraft.	266
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**GREENE COUNTY, TENNESSEE  
OFFICE OF ACCOUNTS AND BUDGETS  
DANNY G. LOWERY, II – DIRECTOR**

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

**Corrective Action Plan**

**FINDING: DEFICIENCIES WERE NOTED IN THE PAYMENT OF  
CREDIT CARD BILLS**

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

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

**Anticipated Completion Date of Corrective Action:**  
July 1, 2022

**Repeat Finding:**  
Yes or ☒ No

**Planned Corrective Action:**

Additional training has been conducted for accounting personnel. A new process has been implemented and the new purchasing card is paid in full after each month. Each card holder is required to using a tracking sheet that is to be turned into accounting each month to verify card purchases. An attestation sheet is signed by each card holder acknowledging their responsibility and the possibility of being personally responsible for charges if the policy is not followed.

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**FINDING: THE COUNTY DID NOT ENTER INTO A FORMAL  
CONTRACT FOR WORK PERFORMED AT THE FIRING  
RANGE**



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

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

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

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

**Anticipated Completion Date of Corrective Action:**  
June 30, 2023

**Repeat Finding:**  
Yes or ☒ No

**Planned Corrective Action:**  
A process has been implemented where any work performed by an outside contractor is to have a contract stipulating the type, nature and scope of the work. The contract is to be reviewed and approved by the County Attorney and Director of Purchasing ensuring completeness.

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**FINDING: A PROMISSORY NOTE WAS NOT ISSUED IN  
ACCORDANCE WITH STATE STATUTES**

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

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

**Anticipated Completion Date of Corrective Action:**  
June 30, 2023





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

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

**Repeat Finding:**

Yes or **No**

**Planned Corrective Action:**

A process has been implemented where any financial transactions binding Greene County to future liabilities will be reviewed by the County Attorney, County Budget Director, and outside financial council if necessary.

Signature:



# Greene County Schools

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

## Corrective Action Plan

**FINDING:** THE SCHOOL FEDERAL PROJECTS FUND HAD A CASH OVERDRAFT

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

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

**Anticipated Completion Date of Corrective Action:**  
12/20/2022

**Repeat Finding:**  
No

### **Planned Corrective Action:**

The overdraft referenced is in regards to the accounting position on the school system's books and not the actual bank account balances at the Trustee's Office. A large amount of expenditures occurred in June 2022 and due to outstanding checks and the timing difference of reimbursements from the State of TN, this reflected an overdraft of funds, when the actual federal funds bank account did not overdraw or go negative. The Board of Education has transferred additional funds to the federal projects fund cash balance to help prevent the overdraft going forward.

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

## **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.