



## ANNUAL FINANCIAL REPORT

### Greene County, Tennessee

*For the Year Ended June 30, 2023*

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



**DIVISION OF  
LOCAL GOVERNMENT AUDIT**

**ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

*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, 2023

### ***Scope***

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2023.

### ***Results***

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

Our audit resulted in six 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, HIGHWAY SUPERINTENDENT, AND PURCHASING AGENT**

- ◆ The offices had purchasing deficiencies.

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

- ◆ The county did not employ a registered architect or engineer for a roofing project.
  - ◆ Amounts withheld from contractor payments were not deposited into an escrow account.
- 



## OFFICE OF DIRECTOR OF SCHOOLS

- ◆ Amounts withheld from contractor payments were not deposited into an escrow account.
- ◆ The School Federal Projects Fund had a deficit in unassigned fund balance and budgetary basis fund deficit.
- ◆ The accounting records for various funds had not been properly maintained.



# INTRODUCTORY SECTION



## Greene County Officials

### June 30, 2023

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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  
Whitney Collins, Circuit and General Sessions Courts Clerk  
Bland Justis, Clerk and Master  
Karen Ottinger, 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  
Lisa Anderson  
Josh Arrowood  
Jeff Bible  
Lloyd Bowers  
Paul Burkey  
Pamela Carpenter  
Larkin Clemmer  
Jason Cobble  
Kathy Crawford  
William Dabbs

Nicholas R. Gunter  
Jan Kiker  
Teddy Lawing  
Chase Murray  
Lyle Parton  
Brad Peters  
Robin Quillen  
Gary Shelton  
Tim Smithson  
John Waddle, Jr.  
Charles White

#### **Board of Education**

Rick Tipton, Chairman  
Minnie Banks  
Larry Bible  
Tom Cobble

Gary L. Compton II  
Stacey Franklin  
Mark Rothe

#### **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, 2023, 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Other General Government, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 1.59 percent, 1.93 percent, and 2.52 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.

### ***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 October 23, 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

October 23, 2023

JEM/tg

# BASIC FINANCIAL STATEMENTS

## Exhibit A

Greene County, Tennessee  
Statement of Net Position  
June 30, 2023

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash	\$ 142,190	\$ 5,726,999
Equity in Pooled Cash and Investments	51,821,045	31,977,748
Inventories	56,329	0
Accounts Receivable	2,615,367	378,602
Allowance for Uncollectibles	(169,869)	0
Due from Other Governments	4,362,363	5,489,371
Property Taxes Receivable	26,961,892	7,951,299
Allowance for Uncollectible Property Taxes	(476,589)	(165,430)
Prepaid Items	875,032	0
Leases Receivable	339,472	0
Net Pension Asset - Teacher Retirement Plan	0	126,800
Net Pension Asset - Teacher Legacy Pension Plan	0	8,383,968
Cash Shortage	1,126	0
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	593,579
Capital Assets:		
Assets Not Depreciated:		
Land	2,277,306	1,029,073
Construction in Progress	6,304,163	951,565
Assets Net of Accumulated Depreciation/Amortization:		
Buildings and Improvements	8,993,801	35,099,660
Infrastructure	15,531,603	0
Other Capital Assets	9,305,235	5,053,329
Total Assets	<u>\$ 128,940,466</u>	<u>\$ 102,596,563</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 33,007	\$ 0
Pension Changes in Experience	1,066,421	1,815,325
Pension Changes in Assumptions	3,502,658	6,810,598
Pension Changes in Investment Earnings	136,313	238,200
Pension Changes in Proportion	0	465,431
Pension Contributions After Measurement Date	1,802,729	2,932,267
OPEB Changes in Experience	29,900	453,821
OPEB Changes in Assumptions	98,600	841,334
OPEB Changes in Proportion	0	64,873
OPEB Contributions After Measurement Date	54,100	560,037
Total Deferred Outflows of Resources	<u>\$ 6,723,728</u>	<u>\$ 14,181,886</u>

(Continued)



Exhibit A

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

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES</u>		
Accounts Payable	\$ 2,259,138	\$ 1,040,814
Accrued Payroll	375,689	0
Payroll Deductions Payable	898,255	972,866
Claims and Judgments Payable	1,334,911	0
Contracts Payable	122,586	282,164
Retainage Payable	42,308	0
Accrued Interest Payable	116,052	0
Due to Other Governments	39,748	29,285
Other Current Liabilities	2,807	4,014,627
Noncurrent Liabilities:		
Due Within One Year - Debt	4,278,699	0
Due Within One Year - Other	1,201,923	265,789
Due in More Than One Year - Debt	38,379,779	0
Due in More Than One Year - Other	2,895,003	11,136,160
Total Liabilities	<u>\$ 51,946,898</u>	<u>\$ 17,741,705</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 25,939,856	\$ 7,551,115
Deferred Credit on Refunding	10,939	0
Deferred Lease Receivable	339,472	0
Pension Changes in Experience	0	1,493,675
Pension Changes in Proportion	0	149,973
OPEB Changes in Experience	317,600	2,173,293
OPEB Changes in Assumptions	171,800	2,062,495
OPEB Changes in Proportion	0	1,211,312
Total Deferred Inflows of Resources	<u>\$ 26,779,667</u>	<u>\$ 14,641,863</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 33,538,588	\$ 42,133,627
Restricted for:		
General Government	168,469	0
Finance	164,313	0
Administration of Justice	297,749	0
Public Safety	413,155	0
Public Health and Welfare	3,307,309	0
Highways	161,689	0
Debt Service	976,467	0
Education	0	4,361,487
Capital Projects	266,663	17,404,981
Pensions	0	9,104,347
Unrestricted	<u>17,643,227</u>	<u>11,390,439</u>
Total Net Position	<u>\$ 56,937,629</u>	<u>\$ 84,394,881</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, 2023

						Net (Expense) Revenue and Changes in Net Position	
						Primary Government	Component Unit
						Total	Greene County School
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Department
Primary Government:							
Governmental Activities:							
General Government	\$ 3,494,003	\$ 1,351,431	\$ 439,507	\$ 62,878	\$ (1,640,187)		\$ 0
Finance	2,623,191	2,317,593	81,327	0	(224,271)		0
Administration of Justice	2,617,555	1,757,327	187,460	0	(672,768)		0
Public Safety	17,046,920	1,592,919	893,934	141,215	(14,418,852)		0
Public Health and Welfare	14,227,853	5,948,126	1,373,942	4,209,368	(2,696,417)		0
Social, Cultural, and Recreational Services	499,836	0	4,058	0	(495,778)		0
Agriculture and Natural Resources	277,802	0	6,300	0	(271,502)		0
Highways	7,214,991	42,960	3,449,416	535,781	(3,186,834)		0
Education	15,796,011	0	0	0	(15,796,011)		0
Interest on Long-term Debt	971,760	0	0	0	(971,760)		0
Total Primary Government	<u>\$ 64,769,922</u>	<u>\$ 13,010,356</u>	<u>\$ 6,435,944</u>	<u>\$ 4,949,242</u>	<u>\$ (40,374,380)</u>		<u>\$ 0</u>
Component Unit:							
Greene County School Department	<u>\$ 70,818,430</u>	<u>\$ 1,612,173</u>	<u>\$ 18,577,561</u>	<u>\$ 15,667,097</u>	<u>\$ 0</u>		<u>\$ (34,961,599)</u>
Total Component Unit	<u>\$ 70,818,430</u>	<u>\$ 1,612,173</u>	<u>\$ 18,577,561</u>	<u>\$ 15,667,097</u>	<u>\$ 0</u>		<u>\$ (34,961,599)</u>

(Continued)

Exhibit B

Greene County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government Total Governmental Activities	Unit Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 15,817,621	\$ 7,605,399
Property Taxes Levied for Debt Service					1,864,289	0
Local Option Sales Taxes					3,624,001	10,216,364
Mixed Drink Tax					4,331	4,331
Other Local Taxes					0	105
Wheel Tax					4,128,512	0
Litigation Taxes					737,800	0
Business Tax					986,894	0
Hotel/Motel Tax					674,256	0
Mineral Severance Tax					135,105	0
Wholesale Beer Tax					216,805	0
Grants and Contributions Not Restricted to Specific Programs					1,952,923	37,563,237
Unrestricted Investment Income					1,712,301	1,139,844
Lease Interest					9,509	0
Miscellaneous					18,802	103,718
Gain on Disposal of Capital Assets					446,087	0
Total General Revenues					<u>\$ 32,329,236</u>	<u>\$ 56,632,998</u>
Change in Net Position					\$ (8,045,144)	\$ 21,671,399
Net Position, July 1, 2022					<u>64,982,773</u>	<u>62,723,482</u>
Net Position, June 30, 2023					<u>\$ 56,937,629</u>	<u>\$ 84,394,881</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, 2023

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 550	\$ 0	\$ 958	\$ 0	\$ 137,855	\$ 139,363
Equity in Pooled Cash and Investments	14,264,868	5,402,346	5,836,146	5,971,090	16,673,959	48,148,409
Inventories	56,329	0	0	0	0	56,329
Accounts Receivable	1,982,595	0	35,533	383,538	213,701	2,615,367
Allowance for Uncollectibles	(169,869)	0	0	0	0	(169,869)
Due from Other Governments	339,745	2,875,907	566,950	3,750	576,011	4,362,363
Due from Other Funds	194,326	0	0	0	0	194,326
Property Taxes Receivable	19,603,740	0	0	928,930	6,429,222	26,961,892
Allowance for Uncollectible Property Taxes	(336,140)	0	0	(17,482)	(122,967)	(476,589)
Prepaid Items	44,708	40,765	0	0	789,559	875,032
Cash Shortage	1,126	0	0	0	0	1,126
Leases Receivable - Long-term	205,134	0	0	134,338	0	339,472
Total Assets	<u>\$ 36,187,112</u>	<u>\$ 8,319,018</u>	<u>\$ 6,439,587</u>	<u>\$ 7,404,164</u>	<u>\$ 24,697,340</u>	<u>\$ 83,047,221</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 179,552	\$ 930,985	\$ 210,942	\$ 518,121	\$ 417,917	\$ 2,257,517
Accrued Payroll	305,535	0	44,508	0	23,800	373,843
Payroll Deductions Payable	797,736	0	70,330	0	24,094	892,160
Contracts Payable	0	7,706	0	114,880	0	122,586
Retainage Payable	0	0	0	42,308	0	42,308
Claims and Judgments Payable	0	0	0	0	1,056,058	1,056,058
Due to Other Funds	0	0	700	0	193,626	194,326
Due to Other Governments	0	39,748	0	0	0	39,748
Other Current Liabilities	2,289	0	0	0	518	2,807
Total Liabilities	<u>\$ 1,285,112</u>	<u>\$ 978,439</u>	<u>\$ 326,480</u>	<u>\$ 675,309</u>	<u>\$ 1,716,013</u>	<u>\$ 4,981,353</u>

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 18,901,855	\$ 0	\$ 0	\$ 889,499	\$ 6,148,502	\$ 25,939,856
Deferred Delinquent Property Taxes	340,773	0	0	20,450	147,042	508,265
Deferred Leases Receivable	205,134	0	0	134,338	0	339,472
Other Deferred/Unavailable Revenue	1,111,024	2,875,907	280,146	133,538	281,872	4,682,487
Total Deferred Inflows of Resources	\$ 20,558,786	\$ 2,875,907	\$ 280,146	\$ 1,177,825	\$ 6,577,416	\$ 31,470,080
<u>FUND BALANCES</u>						
Nonspendable:						
Inventory	\$ 56,329	\$ 0	\$ 0	\$ 0	\$ 0	\$ 56,329
Prepaid Items	44,708	40,765	0	0	789,559	875,032
Restricted:						
Restricted for General Government	168,469	0	0	0	0	168,469
Restricted for Finance	164,313	0	0	0	0	164,313
Restricted for Administration of Justice	297,749	0	0	0	0	297,749
Restricted for Public Safety	113,845	0	0	0	299,310	413,155
Restricted for Public Health and Welfare	361,873	0	0	0	0	361,873
Restricted for Debt Service	0	0	0	0	1,039,546	1,039,546
Restricted for Capital Projects	0	0	0	5,386,390	22,004	5,408,394
Committed:						
Committed for General Government	0	0	0	0	3,165,650	3,165,650
Committed for Public Safety	801,761	14,100	0	0	0	815,861
Committed for Public Health and Welfare	46,219	236,820	0	0	1,694,127	1,977,166
Committed for Social, Cultural, and Recreational Services	63,887	0	0	0	0	63,887
Committed for Highways/Public Works	0	0	5,832,961	0	0	5,832,961
Committed for Debt Service	0	0	0	0	9,393,715	9,393,715

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds	
<u>FUND BALANCES (Cont.)</u>	General					
Committed (Cont.):						
Committed for Other Purposes	\$ 0	\$ 4,172,987	\$ 0	\$ 0	\$ 0	\$ 4,172,987
Committed for Capital Projects	0	0	0	164,640	0	164,640
Assigned:						
Assigned for General Government	133,207	0	0	0	0	133,207
Assigned for Finance	20,884	0	0	0	0	20,884
Assigned for Administration of Justice	35,550	0	0	0	0	35,550
Assigned for Public Safety	491,169	0	0	0	0	491,169
Assigned for Public Health and Welfare	97,758	0	0	0	0	97,758
Assigned for Social, Cultural, and Recreational Services	4,075	0	0	0	0	4,075
Assigned for Agriculture and Natural Resources	322	0	0	0	0	322
Assigned for Capital Outlay	550,215	0	0	0	0	550,215
Unassigned	10,890,881	0	0	0	0	10,890,881
Total Fund Balances	\$ 14,343,214	\$ 4,464,672	\$ 5,832,961	\$ 5,551,030	\$ 16,403,911	\$ 46,595,788
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 36,187,112	\$ 8,319,018	\$ 6,439,587	\$ 7,404,164	\$ 24,697,340	\$ 83,047,221

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, 2023

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)		\$ 46,595,788
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,277,306	
Add: construction in progress	6,304,163	
Add: buildings and improvements net of accumulated depreciation	8,993,801	
Add: infrastructure net of accumulated depreciation	15,531,603	
Add: other capital assets net of accumulated depreciation	<u>9,305,235</u>	42,412,108
(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.		3,387,048
(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	\$ (38,855,000)	
Less: other loans payable	(1,063,699)	
Add: deferred charge on refunding	33,007	
Less: deferred credit on refunding	(10,939)	
Less: compensated absences payable	(1,335,470)	
Less: OPEB liability	(1,341,900)	
Less: net pension liability - agent plan	(1,419,556)	
Less: accrued interest on bonds	(116,052)	
Less: unamortized premium on debt	<u>(2,739,779)</u>	(46,849,388)
(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	\$ 6,508,121	
Add: deferred outflows of resources related to OPEB	182,600	
Less: deferred inflows of resources related to OPEB	<u>(489,400)</u>	6,201,321
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>5,190,752</u>
Net position of governmental activities (Exhibit A)		<u>\$ 56,937,629</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, 2023

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$ 14,887,747	\$ 0	\$ 3,362,851	\$ 716,791	\$ 9,389,958	\$ 28,357,347
Licenses and Permits	728,612	0	150	0	0	728,762
Fines, Forfeitures, and Penalties	542,155	0	0	0	47,909	590,064
Charges for Current Services	4,985,490	0	0	0	1,079,016	6,064,506
Other Local Revenues	2,361,822	0	164,087	358,162	826,395	3,710,466
Fees Received From County Officials	3,771,014	0	0	0	0	3,771,014
State of Tennessee	2,272,105	0	3,803,239	0	1,313,503	7,388,847
Federal Government	281,958	2,051,189	14,883	56,983	134,342	2,539,355
Other Governments and Citizens Groups	270,068	0	7,051	0	234,674	511,793
Total Revenues	\$ 30,100,971	\$ 2,051,189	\$ 7,352,261	\$ 1,131,936	\$ 13,025,797	\$ 53,662,154
<u>Expenditures</u>						
Current:						
General Government	\$ 3,643,598	\$ 50,648	\$ 0	\$ 0	\$ 1,696,383	\$ 5,390,629
Finance	2,336,219	81,327	0	0	5,790	2,423,336
Administration of Justice	2,483,104	84,597	0	0	5,860	2,573,561
Public Safety	15,185,670	670,553	0	0	79,814	15,936,037
Public Health and Welfare	5,719,423	306,848	0	0	4,144,138	10,170,409
Social, Cultural, and Recreational Services	262,594	4,058	0	0	0	266,652
Agriculture and Natural Resources	267,715	6,300	0	0	0	274,015
Other Operations	1,168,856	3,960,192	0	0	0	5,129,048
Highways	0	174,386	6,555,731	0	0	6,730,117
Debt Service:						
Principal on Debt	0	0	0	1,000,000	3,486,672	4,486,672
Interest on Debt	0	0	0	0	1,403,676	1,403,676
Other Debt Service	0	0	0	268,451	83,442	351,893

(Continued)



Exhibit C-3

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

	Major Funds				Nonmajor Funds	
	General	Other General Government Fund	Highway / Public Works	General Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 3,897,161	\$ 194,573	\$ 4,091,734
Capital Projects - Donated	0	0	0	15,000,024	0	15,000,024
Total Expenditures	\$ 31,067,179	\$ 5,338,909	\$ 6,555,731	\$ 20,165,636	\$ 11,100,348	\$ 74,227,803
 Excess (Deficiency) of Revenues Over Expenditures	 \$ (966,208)	 \$ (3,287,720)	 \$ 796,530	 \$ (19,033,700)	 \$ 1,925,449	 \$ (20,565,649)
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 13,655,000	\$ 0	\$ 13,655,000
Premiums on Debt Sold	0	0	0	1,613,475	0	1,613,475
Transfers In	125,000	0	0	0	0	125,000
Transfers Out	0	0	0	0	(125,000)	(125,000)
Total Other Financing Sources (Uses)	\$ 125,000	\$ 0	\$ 0	\$ 15,268,475	\$ (125,000)	\$ 15,268,475
 Net Change in Fund Balances	 \$ (841,208)	 \$ (3,287,720)	 \$ 796,530	 \$ (3,765,225)	 \$ 1,800,449	 \$ (5,297,174)
Fund Balance, July 1, 2022	15,184,422	7,752,392	5,036,431	9,316,255	14,603,462	51,892,962
 Fund Balance, June 30, 2023	 \$ 14,343,214	 \$ 4,464,672	 \$ 5,832,961	 \$ 5,551,030	 \$ 16,403,911	 \$ 46,595,788

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, 2023

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)		\$ (5,297,174)
(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	\$ 8,064,473	
Less: current-year depreciation expense	<u>(2,435,733)</u>	5,628,740
(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	\$ 24,123	
Less: net book value of assets disposed	<u>(44,401)</u>	(20,278)
(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, 2022	\$ (2,186,095)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	<u>5,190,752</u>	3,004,657
(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	\$ (13,655,000)	
Less: change in unamortized premium on debt issuances	(1,109,795)	
Add: principal payments on bonds	3,360,000	
Add: principal payments on other loans	1,126,672	
Less: change in deferred charge on refunding debt	(22,104)	
Add: change in deferred credit on refunding debt	<u>9,797</u>	(10,290,430)
(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	\$ (59,457)	
Change in compensated absences payable	(58,331)	
Change in OPEB liability	517,300	
Change in net pension liability/asset	(7,465,788)	
Change in deferred outflows related to pensions	(271,152)	
Change in deferred inflows related to pensions	7,947,771	
Change in deferred outflows related to OPEB	(115,000)	
Change in deferred inflows related to OPEB	<u>(397,900)</u>	97,443
(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>(1,168,102)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (8,045,144)</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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 14,887,747	\$ 0	\$ 0	\$ 14,887,747	\$ 13,739,494	\$ 13,839,494	\$ 1,048,253
Licenses and Permits	728,612	0	0	728,612	616,000	616,000	112,612
Fines, Forfeitures, and Penalties	542,155	0	0	542,155	405,250	416,582	125,573
Charges for Current Services	4,985,490	0	0	4,985,490	4,858,500	4,903,410	82,080
Other Local Revenues	2,361,822	0	0	2,361,822	800,000	910,783	1,451,039
Fees Received From County Officials	3,771,014	0	0	3,771,014	3,095,000	3,095,000	676,014
State of Tennessee	2,272,105	0	0	2,272,105	2,032,632	2,937,414	(665,309)
Federal Government	281,958	0	0	281,958	2,623,000	2,666,792	(2,384,834)
Other Governments and Citizens Groups	270,068	0	0	270,068	200,000	291,445	(21,377)
Total Revenues	\$ 30,100,971	\$ 0	\$ 0	\$ 30,100,971	\$ 28,369,876	\$ 29,676,920	\$ 424,051
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 1,439,338	\$ (355)	\$ 370	\$ 1,439,353	\$ 149,396	\$ 1,449,396	\$ 10,043
County Mayor/Executive	217,152	(708)	437	216,881	225,705	225,705	8,824
Personnel Office	141,999	(12,485)	8,136	137,650	183,864	183,864	46,214
County Attorney	297,136	(26)	48	297,158	306,857	306,857	9,699
Election Commission	435,509	(29,291)	27,553	433,771	486,822	510,360	76,589
Register of Deeds	401,622	(7,717)	390	394,295	415,660	415,660	21,365
Codes Compliance	805	(38,420)	46,420	8,805	26,250	26,250	17,445
Geographical Information Systems	17,352	0	967	18,319	25,271	25,271	6,952
County Buildings	692,685	(42,003)	48,886	699,568	688,815	873,815	174,247
<u>Finance</u>							
Accounting and Budgeting	501,986	(3,659)	8,965	507,292	541,398	541,398	34,106
Purchasing	162,236	(188)	341	162,389	145,361	166,921	4,532
Property Assessor's Office	662,073	(14,156)	1,655	649,572	732,700	732,700	83,128
Reappraisal Program	33,074	0	427	33,501	38,951	38,951	5,450
County Trustee's Office	349,740	(5,830)	0	343,910	393,607	393,607	49,697
County Clerk's Office	627,110	(3,623)	9,496	632,983	600,400	663,950	30,967

(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 7/1/2022	Add: Encumbrances 6/30/2023	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	\$ 982,573	\$ (4,297)	\$ 931	\$ 979,207	\$ 980,691	\$ 1,055,853	\$ 76,646
General Sessions Court	369,464	(139)	312	369,637	368,200	388,200	18,563
Drug Court	115,758	(5,787)	6,858	116,829	138,753	145,753	28,924
Chancery Court	445,722	(6,283)	19,181	458,620	504,300	504,300	45,680
Juvenile Court	271,361	(3,423)	584	268,522	314,649	314,649	46,127
District Attorney General	479	0	0	479	3,500	3,500	3,021
Other Administration of Justice	7,617	0	0	7,617	9,642	9,642	2,025
Courtroom Security	290,130	(3,757)	7,684	294,057	360,030	360,030	65,973
<u>Public Safety</u>							
Sheriff's Department	5,616,180	(89,745)	185,913	5,712,348	5,947,157	6,267,705	555,357
Special Patrols	328,064	(5,708)	24,970	347,326	304,668	393,991	46,665
Administration of the Sexual Offender Registry	5,406	(109)	0	5,297	10,500	10,500	5,203
Jail	6,395,667	(294,124)	240,780	6,342,323	6,457,926	6,851,396	509,073
Juvenile Services	186,831	(26,529)	20,861	181,163	130,000	200,000	18,837
Civil Defense	161,466	(2,130)	2,354	161,690	160,749	176,502	14,812
Rescue Squad	15,000	0	0	15,000	15,000	15,000	0
Disaster Relief	700,000	0	0	700,000	700,000	700,000	0
Other Emergency Management	7,459	(350)	997	8,106	13,500	13,500	5,394
Inspection and Regulation	297,392	(3,312)	3,457	297,537	379,239	379,239	81,702
County Coroner/Medical Examiner	245,399	(58,202)	1,123	188,320	220,497	226,797	38,477
Other Public Safety	1,226,806	(18,947)	10,715	1,218,574	1,293,108	1,297,608	79,034
<u>Public Health and Welfare</u>							
Local Health Center	358,564	(26,524)	28,789	360,829	637,239	637,239	276,410
Rabies and Animal Control	261,122	(3,548)	3,407	260,981	271,120	277,952	16,971
Ambulance/Emergency Medical Services	4,525,020	(108,224)	64,427	4,481,223	4,563,275	5,218,480	737,257
Alcohol and Drug Programs	9,512	0	0	9,512	12,500	12,500	2,988
Other Local Health Services	373,557	0	0	373,557	633,320	669,655	296,098
Appropriation to State	82,000	0	0	82,000	82,000	82,000	0
Waste Pickup	109,648	(4,974)	1,134	105,808	151,582	151,582	45,774

(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 7/1/2022	Add: Encumbrances 6/30/2023	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	\$ 138,000	\$ 0	\$ 0	\$ 138,000	\$ 138,000	\$ 138,000	\$ 0
Parks and Fair Boards	124,594	(5,287)	4,075	123,382	136,908	151,908	28,526
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	174,890	(97)	322	175,115	179,927	179,927	4,812
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	91,325	0	0	91,325	139,091	139,091	47,766
<u>Other Operations</u>							
Tourism	130,537	0	0	130,537	100,000	150,000	19,463
Industrial Development	130,537	0	0	130,537	100,000	150,000	19,463
Veterans' Services	99,426	(156)	124	99,394	108,742	108,742	9,348
Other Charges	166,176	(52,622)	55,701	169,255	177,360	177,360	8,105
Contributions to Other Agencies	316,513	0	0	316,513	334,390	334,390	17,877
Miscellaneous	325,667	0	494,390	820,057	307,454	821,572	1,515
Total Expenditures	\$ 31,067,179	\$ (882,735)	\$ 1,333,180	\$ 31,517,624	\$ 31,347,574	\$ 35,270,768	\$ 3,753,144
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (966,208)	\$ 882,735	\$ (1,333,180)	\$ (1,416,653)	\$ (2,977,698)	\$ (5,593,848)	\$ 4,177,195
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 125,000	\$ 0	\$ 0	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0
Total Other Financing Sources	\$ 125,000	\$ 0	\$ 0	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0
Net Change in Fund Balance							
Fund Balance, July 1, 2022	\$ (841,208)	\$ 882,735	\$ (1,333,180)	\$ (1,291,653)	\$ (2,852,698)	\$ (5,468,848)	\$ 4,177,195
	15,184,422	(882,735)	0	14,301,687	12,420,589	12,733,210	1,568,477
Fund Balance, June 30, 2023							
	\$ 14,343,214	\$ 0	\$ (1,333,180)	\$ 13,010,034	\$ 9,567,891	\$ 7,264,362	\$ 5,745,672

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

Exhibit C-6

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other General Government Fund  
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 2,051,189	\$ 0	\$ 0	\$ 2,051,189	\$ 0	\$ 5,540,468	\$ (3,489,279)
Total Revenues	\$ 2,051,189	\$ 0	\$ 0	\$ 2,051,189	\$ 0	\$ 5,540,468	\$ (3,489,279)
<u>Expenditures</u>							
<u>General Government</u>							
County Mayor/Executive	\$ 2,921	\$ 0	\$ 0	\$ 2,921	\$ 0	\$ 2,921	\$ 0
Personnel Office	2,585	0	0	2,585	0	2,585	0
County Attorney	5,557	0	0	5,557	0	5,557	0
Election Commission	11,574	0	0	11,574	0	11,574	0
Register of Deeds	16,065	0	0	16,065	0	16,065	0
County Buildings	11,946	0	0	11,946	0	11,946	0
<u>Finance</u>							
Accounting and Budgeting	17,406	0	0	17,406	0	17,406	0
Purchasing	5,983	0	0	5,983	0	5,983	0
Property Assessor's Office	26,635	0	0	26,635	0	26,635	0
County Trustee's Office	6,905	0	0	6,905	0	6,905	0
County Clerk's Office	24,398	0	0	24,398	0	24,398	0
<u>Administration of Justice</u>							
Circuit Court	32,974	0	0	32,974	0	32,974	0
General Sessions Court	7,008	0	0	7,008	0	7,008	0
Drug Court	4,754	0	0	4,754	0	4,754	0
Chancery Court	12,974	0	0	12,974	0	12,974	0
Juvenile Court	10,041	0	0	10,041	0	10,041	0
Courtroom Security	16,846	0	0	16,846	0	16,846	0
<u>Public Safety</u>							
Sheriff's Department	218,935	0	0	218,935	0	218,935	0
Jail	377,009	(57,825)	14,100	333,284	0	333,284	0
Civil Defense	5,975	0	0	5,975	0	5,975	0
Inspection and Regulation	13,126	0	0	13,126	0	13,126	0
Other Public Safety	55,508	0	0	55,508	0	55,508	0

(Continued)

Exhibit C-6

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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare</u>							
Local Health Center	\$ 15,455	\$ 0	\$ 0	\$ 15,455	\$ 0	\$ 15,455	\$ 0
Rabies and Animal Control	12,572	0	0	12,572	0	12,572	0
Ambulance/Emergency Medical Services	139,735	0	0	139,735	0	139,735	0
Other Local Health Services	24,749	0	0	24,749	0	24,749	0
Sanitation Management	11,805	0	0	11,805	0	11,805	0
Waste Pickup	50,482	(2,325)	775	48,932	0	48,933	1
Convenience Centers	41,113	0	0	41,113	0	41,113	0
Transfer Stations	10,937	0	0	10,937	0	10,937	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	6,300	0	0	6,300	0	6,300	0
<u>Other Operations</u>							
Veterans' Services	4,679	0	0	4,679	0	4,679	0
American Rescue Plan Act Grant #1	3,955,513	0	246,833	4,202,346	0	4,202,346	0
<u>Highways</u>							
Administration	3,145	0	0	3,145	0	3,145	0
Highway and Bridge Maintenance	153,289	0	0	153,289	0	153,289	0
Operation and Maintenance of Equipment	17,952	0	0	17,952	0	17,952	0
Total Expenditures	\$ 5,338,909	\$ (60,150)	\$ 261,708	\$ 5,540,467	\$ 0	\$ 5,540,468	\$ 1
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (3,287,720)	\$ 60,150	\$ (261,708)	\$ (3,489,278)	\$ 0	\$ 0	\$ (3,489,278)
Net Change in Fund Balance	\$ (3,287,720)	\$ 60,150	\$ (261,708)	\$ (3,489,278)	\$ 0	\$ 0	\$ (3,489,278)
Fund Balance, July 1, 2022	7,752,392	(60,150)	0	7,692,242	0	0	7,692,242
Fund Balance, June 30, 2023	\$ 4,464,672	\$ 0	\$ (261,708)	\$ 4,202,964	\$ 0	\$ 0	\$ 4,202,964

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

Exhibit C-7

Greene County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,362,851	\$ 0	\$ 0	\$ 3,362,851	\$ 3,110,000	\$ 3,110,000	\$ 252,851
Licenses and Permits	150	0	0	150	0	0	150
Other Local Revenues	164,087	0	0	164,087	0	4,513	159,574
State of Tennessee	3,803,239	0	0	3,803,239	4,109,521	4,109,521	(306,282)
Federal Government	14,883	0	0	14,883	0	0	14,883
Other Governments and Citizens Groups	7,051	0	0	7,051	0	0	7,051
Total Revenues	\$ 7,352,261	\$ 0	\$ 0	\$ 7,352,261	\$ 7,219,521	\$ 7,224,034	\$ 128,227
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 255,172	\$ (656)	\$ 298	\$ 254,814	\$ 280,485	\$ 281,085	\$ 26,271
Highway and Bridge Maintenance	2,924,821	(142,652)	87,620	2,869,789	4,675,009	4,629,609	1,759,820
Operation and Maintenance of Equipment	970,668	(107,106)	238,412	1,101,974	1,331,374	1,471,687	369,713
Asphalt Plant Operations	1,722,637	(215,053)	239,746	1,747,330	2,827,885	2,836,885	1,089,555
Other Charges	100,846	(529)	628	100,945	111,928	111,928	10,983
Capital Outlay	581,587	(342,651)	3,560	242,496	300,000	300,000	57,504
Total Expenditures	\$ 6,555,731	\$ (808,647)	\$ 570,264	\$ 6,317,348	\$ 9,526,681	\$ 9,631,194	\$ 3,313,846
Excess (Deficiency) of Revenues Over Expenditures	\$ 796,530	\$ 808,647	\$ (570,264)	\$ 1,034,913	\$ (2,307,160)	\$ (2,407,160)	\$ 3,442,073
Net Change in Fund Balance	\$ 796,530	\$ 808,647	\$ (570,264)	\$ 1,034,913	\$ (2,307,160)	\$ (2,407,160)	\$ 3,442,073
Fund Balance, July 1, 2022	5,036,431	(808,647)	0	4,227,784	4,240,125	4,240,125	(12,341)
Fund Balance, June 30, 2023	\$ 5,832,961	\$ 0	\$ (570,264)	\$ 5,262,697	\$ 1,932,965	\$ 1,832,965	\$ 3,429,732

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, 2023

		Governmental Activities - Internal Service Fund
		<hr/>
		Employee Insurance - Health
		<hr/>
	<u>ASSETS</u>	
Current Assets:		
Cash	\$	2,827
Equity in Pooled Cash and Investments		3,672,636
Total Assets	\$	<hr/> 3,675,463 <hr/>
	<u>LIABILITIES</u>	
Current Liabilities:		
Accounts Payable	\$	1,621
Accrued Payroll		1,846
Payroll Deductions Payable		6,095
Claims and Judgments Payable		278,853
Total Liabilities	\$	<hr/> 288,415 <hr/>
	<u>NET POSITION</u>	
Unrestricted	\$	<hr/> 3,387,048 <hr/>
Total Net Position	\$	<hr/> 3,387,048 <hr/>

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, 2023

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 4,933,778
Total Operating Revenue	<u>\$ 4,933,778</u>
<u>Operating Expenses</u>	
Salaries	\$ 134,461
Fringe Benefits	49,620
Handling Charges and Administrative Costs	980,717
Communication	537
Contracts with Private Agencies	23,871
Medical and Dental Services	155,209
Rentals	717
Travel	1,854
Tuition	765
Disposal Fee	250
Permits	180
Other Contracted Services	28,549
Drugs and Medical Supplies	108,193
Office Supplies	417
Other Supplies and Materials	31,018
Liability Insurance	116
Medical Claims	4,566,557
Data Processing Equipment	10,681
Office Equipment	3,678
Health Equipment	4,762
Total Operating Expenses	<u>\$ 6,102,152</u>
Operating Income (Loss)	<u>\$ (1,168,374)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	<u>\$ 272</u>
Total Nonoperating Revenues (Expenses)	<u>\$ 272</u>
Change in Net Position	\$ (1,168,102)
Net Position, July 1, 2022	<u>4,555,150</u>
Net Position, June 30, 2023	<u>\$ 3,387,048</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, 2023

	Governmental Activities - Internal Service Fund Employee Insurance - Health
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 4,933,778
Excess Risk Insurance Recovery	27,745
Payments to Vendors	(369,176)
Payments to Fiscal Agents	(980,717)
Payments for Claims	(4,551,821)
Payments to Employees	(132,615)
Payments to Fringe Benefits	(43,525)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (1,116,331)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	<u>\$ 272</u>
Net Cash Provided By (Used In) Investing Activities	<u>\$ 272</u>
Increase (Decrease) in Cash	\$ (1,116,059)
Cash, July 1, 2022	<u>4,791,522</u>
Cash, June 30, 2023	<u><u>\$ 3,675,463</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided</u>	
<u>By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (1,168,374)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
Increase (Decrease) in Accounts Payable	1,621
Increase (Decrease) in Accrued Payroll	1,846
Increase (Decrease) in Payroll Deductions Payable	6,095
Increase (Decrease) in Claims and Judgments Payable	<u>42,481</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (1,116,331)</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 2,827
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>3,672,636</u>
Cash, June 30, 2023	<u><u>\$ 3,675,463</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, 2023

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 3,741,782
Equity in Pooled Cash and Investments	414,743
Accounts Receivable	3,691
Due from Other Governments	2,904,333
Property Taxes Receivable	3,291,541
Allowance for Uncollectible Property Taxes	<u>(69,239)</u>
Total Assets	<u>\$ 10,286,851</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	<u>\$ 3,003,762</u>
Total Liabilities	<u>\$ 3,003,762</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Current Property Taxes	<u>\$ 3,122,873</u>
Total Deferred Inflows of Resources	<u>\$ 3,122,873</u>
<u>NET POSITION</u>	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 4,160,216</u>
Total Net Position	<u><u>\$ 4,160,216</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, 2023

Custodial  
Funds

ADDITIONS

Sales Tax Collections for Other Governments	\$ 11,564,917
ADA - Educational Funds Collected for Cities	8,711,199
Fines/Fees and Other Collections	13,870,449
Drug Task Force Collections	147,025
District Attorney General Collections	24,743
Collections for Industrial Development Board	25,060
Total Additions	<u>\$ 34,343,393</u>

DEDUCTIONS

Payment of Sales Tax Collections to Other Governments	\$ 11,564,917
Payments to City School Systems	8,711,199
Payments to State	8,614,405
Payments to Individuals and Others	4,037,560
Payment of Drug Task Force Expenses	162,478
Payment of District Attorney General Expenses	30,481
Payments to Industrial Development Board	25,060
Total Deductions	<u>\$ 33,146,100</u>

Net Increase (Decrease) in Fiduciary in Net Position	\$ 1,197,293
Net Position, July 1, 2022	<u>2,962,923</u>
Net Position, June 30, 2023	<u><u>\$ 4,160,216</u></u>

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

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## GREENE COUNTY, TENNESSEE

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**GREENE COUNTY, TENNESSEE**  
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**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**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, 2023, the county remitted \$138,000 to the library to subsidize its operations. The financial statements of the Greeneville-Greene County Library were not material to the component units' opinion unit and therefore have been omitted from this report.

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

Administrative Offices:

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

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

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

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

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

Greene County issues all debt for the discretely presented Greene County School Department. Net debt issues totaling \$15,000,024 were contributed by the county to the school department during the year ended June 30, 2023. Another significant transaction between the primary government and the school department during the year includes \$85,125 paid from the General Purpose School Fund to the county General Fund for school resource officers.

Separate financial statements are provided for governmental funds, the 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 are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category includes custodial funds.

Greene County reports the following major governmental funds:

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

**Other General Government Fund** – This special revenue fund accounts for and reports financial resources and expenditures relating

to the American Rescue Plan Act and the Water Infrastructure Improvement Plan.

**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 23) 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 22) 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 1.09 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 and deferred inflows of resources 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 and deferred inflow are 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 \$1,334,911 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 \$39,748 represents American Rescue Plan Act funds received in advance. The balance in the Other Current Liabilities account totaling \$2,807 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, 2023. The balance in the Other Current Liabilities account totaling \$4,014,627 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.

Retainage payable in the primary government's General Capital Projects Fund represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the major governmental fund.

### **3. Inventories and Prepaid Items**

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

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

### **4. Restricted Assets**

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Greene County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement



costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Greene County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Greene County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

## 5. **Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items) are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more including like items (when feasible) purchased at the same time and an estimated useful life of more than three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

## 6. **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources,

represents a consumption of net 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, investment earnings, and proportion; pension and OPEB contributions after the measurement date; OPEB changes in experience, assumptions, and proportion; and the deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net 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 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, net pension liabilities, 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 \$5,755,814 of restricted net position for the primary government, of which \$1,043,686 is restricted by enabling legislation.

As of June 30, 2023, Greene County had \$26,338,699 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. Committed for Other Purposes in the Other General Government Fund represents funds

received and committed for revenue loss under the American Rescue Plan Act.

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 (\$1,333,180). Assigned fund balance in the school department's General Purpose School Fund includes amounts assigned for encumbrances (\$1,900,390), retirement bonuses (\$482,545), special education (\$228,462), and Bridges for Success Program, (\$90,025).

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, 2023, Greene County and the discretely presented Greene County School Department reported the following encumbrances:

<u>Funds</u>	<u>Amount</u>
Primary Government:	
Major Funds:	
General	\$ 1,333,180
Other General Government	261,708
Highway/Public Works	570,264
General Capital Projects	1,643,593
Nonmajor Governmental Funds	90,200
School Department:	
Major Funds:	
General Purpose School	1,900,390
School Federal Projects	1,395,922
Education Capital Projects	2,803,198
Nonmajor Governmental Funds	46,808

**B. Fund Deficit/Budgetary Basis Fund Deficit**

The School Federal Projects Fund of the discretely presented Greene County School Department had a deficit unassigned fund balance of \$536,541 at June 30, 2023. This deficit unassigned fund balance resulted from grant program expenditures being incurred for which reimbursements had not been received within the 60-day availability criteria. The deficit unassigned fund balance was liquidated when revenues were recognized after June 30, 2023. This fund also reported a budgetary basis fund deficit of \$432,463 at June 30, 2023. This was due to the recognition of encumbrances as budgetary basis expenditures. The future expenditures represented by the encumbrances will be funded by federal grants. These deficits are further discussed in the Schedule of Findings and Questioned Costs in the Single Audit Section of this report.

**C. 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 Cowles, pled guilty to theft, and was ordered to pay restitution of \$39,299 to Greene County. He has paid restitution totaling \$38,173. The remaining balance of \$1,126 continues to be reflected as a cash shortage in the financial statements of the General Fund.



**D. Expenditures Exceeded Appropriations**

Expenditures exceeded total appropriations approved by the county commission in the Education Debt Service Fund by \$973 and in the Other Capital Projects Fund by \$7,573. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues in the respective funds.

**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, 2023, 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	Amortized Cost
Investments at Amortized Cost:		
State Treasurer's Investment Pool	1 to 46 days	\$ 6,654,329

**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, 2023, 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, 2023, 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	\$ 184,009
Developed Market International Equity	N/A	N/A	83,101
Emerging Market International Equity	N/A	N/A	23,743
U.S. Fixed Income	N/A	N/A	118,716
Real Estate	N/A	N/A	59,358
Short-term Securities	N/A	N/A	5,936
NAV - Private Equity and Strategic Lending	N/A	N/A	118,716
Total			<u>\$ 593,579</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 through July 31, 2026. The county will receive annual payments of \$45,000 under the agreement. Greene County recognized \$41,776 in lease revenue and \$3,224 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, 2023, the lease receivable balance was \$134,338.

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 through November 16, 2024. The county will receive monthly payments of \$13,889 under the agreement. Greene County recognized \$160,383 in lease revenue and \$6,285 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, 2023, the lease receivable balance was \$205,134.

The future receipts of the leases receivable include:

Year Ending June 30	Principal	Interest	Total
2024	\$ 192,461	\$ 5,319	\$ 197,780
2025	98,840	1,712	100,552
2026	44,427	573	45,000
2027	3,744	6	3,750
Total	<u>\$ 339,472</u>	<u>\$ 7,610</u>	<u>\$ 347,082</u>

**C. Capital Assets**

Capital assets activity for the year ended June 30, 2023, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance				Balance
	7-1-22	Increases	Decreases		6-30-23
Capital Assets Not Depreciated:					
Land	\$ 913,430	\$ 1,363,876	\$ 0	\$	2,277,306
Construction in Progress	2,159,140	4,322,693	(177,670)		6,304,163
Total Capital Assets Not Depreciated	\$ 3,072,570	\$ 5,686,569	\$ (177,670)	\$	8,581,469
Capital Assets Depreciated:					
Buildings and Improvements	\$ 20,037,844	\$ 143,707	\$ 0	\$	20,181,551
Infrastructure	60,466,304	0	0		60,466,304
Other Capital Assets	28,103,605	2,435,990	(578,901)		29,960,694
Total Capital Assets Depreciated	\$ 108,607,753	\$ 2,579,697	\$ (578,901)	\$	110,608,549
Less Accumulated Depreciated For:					
Buildings and Improvements	\$ 10,826,660	\$ 361,090	\$ 0	\$	11,187,750
Infrastructure	44,486,281	448,420	0		44,934,701
Other Capital Assets	19,563,736	1,626,223	(534,500)		20,655,459
Total Accumulated Depreciation	\$ 74,876,677	\$ 2,435,733	\$ (534,500)	\$	76,777,910
Total Capital Assets Depreciated, Net	\$ 33,731,076	\$ 143,964	\$ (44,401)	\$	33,830,639
Governmental Activities Capital Assets, Net	\$ 36,803,646	\$ 5,830,533	\$ (222,071)	\$	42,412,108

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

**Governmental Activities:**

General Government	\$ 187,439
Finance	28,839
Administration of Justice	5,705
Public Safety	547,266
Public Health and Welfare	761,535
Social, Cultural, & Recreational	40,539
Highways/Public Works	<u>864,410</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,435,733</u></u>

**Net Investment in Capital Assets**

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Capital Assets	\$ 42,412,108
Add:	
Unspent debt proceeds	5,295,719
Less:	
Outstanding principal of capital debt	(13,580,000)
Unamortized balance of original issue premiums on outstanding capital-related debt	<u>(589,239)</u>
Net Investment in Capital Assets	<u><u>\$ 33,538,588</u></u>

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

### **Governmental Activities:**

	Balance 7-1-22		Increases		Decreases		Balance 6-30-23
Capital Assets Not Depreciated:							
Land	\$ 1,009,073	\$	20,000	\$	0	\$	1,029,073
Construction in Progress	47,535		904,030		0		951,565
Total Capital Assets Not Depreciated	<u>\$ 1,056,608</u>	\$	<u>924,030</u>	\$	<u>0</u>	\$	<u>1,980,638</u>
Capital Assets Depreciated:							
Buildings and Improvements	\$ 64,437,249	\$	1,481,065	\$	0	\$	65,918,314
Other Capital Assets	14,922,895		1,131,282		(131,428)		15,922,749
Total Capital Assets Depreciated	<u>\$ 79,360,144</u>	\$	<u>2,612,347</u>	\$	<u>(131,428)</u>	\$	<u>81,841,063</u>
Less Accumulated Depreciation For:							
Buildings and Improvements	\$ 29,516,834	\$	1,301,820	\$	0	\$	30,818,654
Other Capital Assets	10,370,832		630,016		(131,428)		10,869,420
Total Accumulated Depreciation	<u>\$ 39,887,666</u>	\$	<u>1,931,836</u>	\$	<u>(131,428)</u>	\$	<u>41,688,074</u>
Total Capital Assets Depreciated, Net	<u>\$ 39,472,478</u>	\$	<u>680,511</u>	\$	<u>0</u>	\$	<u>40,152,989</u>
Governmental Activities Capital Assets, Net	<u>\$ 40,529,086</u>	\$	<u>1,604,541</u>	\$	<u>0</u>	\$	<u>42,133,627</u>

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

### **Governmental Activities:**

Instruction	\$ 1,310,963
Support Services	522,902
Operation of Non-instructional Services	<u>97,971</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,931,836</u></u>



**D. Construction Commitments**

**Primary Government**

At June 30, 2023, the Other General Government Fund had uncompleted construction contracts of approximately \$236,045 for water infrastructure projects. The General Capital Projects Fund had uncompleted construction contracts of approximately \$99,956 for the creation of a sporting clay trail at the county-owned firing range, and \$1,286,392 for renovations of the county administration building. Funding for the future expenditures of the Other General Government Fund is expected to be received from a federal grant and from available fund balance. Funding for the future expenditures of the General Capital Projects Fund is being provided by the remaining balance (\$5,295,719) of general obligation bond proceeds issued in prior years.

**Discretely Presented Greene County School Department**

At June 30, 2023, the General Purpose School Fund had uncompleted construction contracts of approximately \$150,294 for various renovations at three of the county schools. The School Federal Projects Fund had uncompleted construction of approximately \$584,169 for masonry work at Chuckey Doak Middle School, and \$724,774 for HVAC units at multiple schools. The Education Capital Projects Fund had uncompleted construction contracts of approximately \$1,625,685 for a renovation project at Chuckey Doak Middle School. Funding for the future expenditures of the General Purpose School Fund and the Education Capital Projects Fund is being provided by available fund balance. Funding for the future expenditures of the School Federal Projects Fund is being provided by a federal grant.

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

The composition of interfund balances as of June 30, 2023, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Highway/Public Works	\$ 700
"	Nonmajor governmental	193,626
Discretely Presented School Department:		
Nonmajor Governmental	General Purpose School	10,667

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, 2023, consisted of the following amounts:

**Primary Government**

Transfer Out	Transfer In General Fund	Purpose
Nonmajor governmental fund	\$ 125,000	Shared costs
Total	<u>\$ 125,000</u>	

**Discretely Presented Greene County School Department**

Transfers Out	Transfers In		Purpose
	General Purpose School Fund	School Federal Projects Fund	
General Purpose School Fund	\$ 0	\$ 800,000	Cash flow
School Federal Projects Fund	<u>242,100</u>	<u>0</u>	Indirect costs
Total	<u>\$ 242,100</u>	<u>\$ 800,000</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, 2023, 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, 2023. 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, 2023, will be retired from the General Capital Projects and Education Debt Service funds.

General obligation bonds and other loans outstanding as of June 30, 2023, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-23
General Obligation Bonds	2 to 4 %		6-1-46	\$ 9,565,000	\$ 9,545,000
General Obligation Bonds - Refunding	2 to 5		6-1-25	5,945,000	3,035,000
General Obligation Rural School Bonds	2 to 5		6-1-42	23,085,000	22,010,000
General Obligation Rural School Bonds - Refunding	2 to 5		6-1-26	12,135,000	4,265,000
Direct Borrowing and Direct Placement:					
Other Loans	0 to 0.75		12-1-23	2,809,679	1,063,699

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2023, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2024	\$ 3,215,000	\$ 1,392,625	\$ 4,607,625
2025	3,685,000	1,232,075	4,917,075
2026	2,690,000	1,094,025	3,784,025
2027	1,285,000	1,006,725	2,291,725
2028	1,350,000	945,875	2,295,875
2029-2033	7,665,000	3,802,775	11,467,775
2034-2038	9,075,000	2,374,975	11,449,975
2039-2043	8,295,000	845,763	9,140,763
2044-2046	1,595,000	73,685	1,668,685
Total	<u>\$ 38,855,000</u>	<u>\$ 12,768,523</u>	<u>\$ 51,623,523</u>

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2024	\$ 1,063,699	\$ 121	\$ 1,063,820
Total	<u>\$ 1,063,699</u>	<u>\$ 121</u>	<u>\$ 1,063,820</u>

There is \$10,497,081 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$660, based on the 2020 federal census for residents living outside the Greeneville school district and \$179 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$723 based on the 2020 federal census for residents living outside the Greeneville school district and \$203 for residents living inside the Greeneville school district.

### Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2023, was as follows:

<b>Governmental Activities:</b>			Other
			Loans - Direct Placement
	Bonds		
Balance, July 1, 2022	\$ 28,560,000	\$	2,190,371
Additions	13,655,000		0
Reductions	(3,360,000)		(1,126,672)
Balance, June 30, 2023	<u>\$ 38,855,000</u>	<u>\$</u>	<u>1,063,699</u>
Balance Due Within One Year	<u>\$ 3,215,000</u>	<u>\$</u>	<u>1,063,699</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	\$ 39,918,699
Less: Balance Due Within One Year - Debt	(4,278,699)
Add: Unamortized Premium on Debt	<u>2,739,779</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 38,379,779</u>

### **G. Long-term Obligations**

#### Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2023, was as follows:

<b>Governmental Activities:</b>			Other			Net
	Compensated		Post-employment	Liability-		Pension
	Absences		Benefits	Agent Plan*		
Balance, July 1, 2022	\$ 1,277,139	\$	1,859,200	\$	(6,046,232)	
Additions	1,249,228		128,700		9,920,762	
Reductions	(1,190,897)		(646,000)		(2,454,974)	
Balance, June 30, 2023	<u>\$ 1,335,470</u>	<u>\$</u>	<u>1,341,900</u>	<u>\$</u>	<u>1,419,556</u>	
Balance Due Within One Year	<u>\$ 1,201,923</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	

\* The agent plan had a net pension asset balance as of July 1, 2022.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2023	\$ 4,096,926
Less: Balance Due Within One Year - Other	<u>(1,201,923)</u>

Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 2,895,003</u>
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Compensated absences, other postemployment benefits, and net pension liability 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, 2023, was as follows:

**Governmental Activities:**

	Termination Benefits	Compensated Absences
Balance, July 1, 2022	\$ 188,225	\$ 205,018
Additions	153,241	118,471
Reductions	<u>(188,225)</u>	<u>(105,438)</u>
Balance, June 30, 2023	<u>\$ 153,241</u>	<u>\$ 218,051</u>
Balance Due Within One Year	<u>\$ 153,241</u>	<u>\$ 112,548</u>
	Net Pension Liability - Agent Plan *	Other Postemployment Benefits
Balance, July 1, 2022	\$ (2,655,886)	\$ 11,299,568
Additions	3,993,350	1,061,713
Reductions	<u>(766,058)</u>	<u>(1,902,030)</u>
Balance, June 30, 2023	<u>\$ 571,406</u>	<u>\$ 10,459,251</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

\* The agent plan had a net pension asset balance as of July 1, 2022.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2023	\$ 11,401,949
Less: Balance Due Within One Year - Other	<u>(265,789)</u>

Noncurrent Liabilities - Due in	
More Than One Year - Other - Exhibit A	<u>\$ 11,136,160</u>

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

**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. During the 2022-23 year, revenues from the increased tax rate were used to provide funding for the General Purpose School Fund. The increase in the local option sales tax rate allocated to the General Purpose School Fund for the current year totaled \$834,582.

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. In 2022-23 budget resolution, the requirement for the board of education to pay the annual \$250,000 pledge towards the payment of this bond issue was repealed. This resolution 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, 2023, were \$229,383. 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 \$5,840,998 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
2021-22	\$	1,017,071	\$	1,760,423	\$	(1,599,358)	\$	1,178,136
2022-23		1,178,136		944,651		(1,066,729)		1,056,058

Employee Insurance – Health Fund

		Beginning of Fiscal Year Liability		Current-year Claims and Estimates*		Payments*		Balance at Fiscal Year-end
2021-22	\$	230,743	\$	4,336,776	\$	(4,331,147)	\$	236,372
2022-23		236,372		4,566,557		(4,524,076)		278,853

\*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$27,745.

**B. Accounting Changes**

GASB Statement No. 91, *Conduit Debt Obligations*, became effective for fiscal year ending June 30, 2023. This statement clarifies what is considered conduit debt and the requirements of when to disclose liabilities and commitments concerning conduit debt.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, became effective for fiscal year ending June 30, 2023. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, became effective for fiscal year ending June 30, 2023. This standard establishes a definition for SBITAs and provides uniform guidance for accounting and financial reporting for transactions that meet that definition. This statement also establishes criteria for the recognition of implementation costs and requires a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

GASB Statement No. 99, *Omnibus 2022*, 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 including Financial Guarantees; Derivative Instruments; Leases, PPPs, and SBITAs; LIBOR rate replacement; and other technical updates and corrections.

**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. Changes in Administration**

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 March 31, 2023, Kay Armstrong left the office of Clerk and Master and was succeeded by Bland Justis.

**E. 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, 2023, Greene County paid \$837,124 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 \$1,412,249 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, 2023, 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 \$25,060 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, 2023, 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 \$312,000 to the center for the year ended June 30, 2023. 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

**F. Jointly Governed Organizations**

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated*, and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center, 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.

The Tusculum-Greeneville-Greene County, Tennessee Industrial Development Board was formed through an agreement between Greene County, the city of Tusculum and the town of Greeneville. 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.

In prior years, Greene County participated in the joint governance of the Alliance for Business and Training (AB&T) which administered funds received under the Workforce Innovation and Opportunity Act for the Northeast Tennessee Local Workforce Development Area. AB&T's contracts with the Tennessee Department of Labor for the administration of the funds terminated at June 30, 2022, and AB&T was dissolved in January 2023.

## **G. Retirement Commitments**

### **1. Tennessee Consolidated Retirement System (TCRS)**

#### **Primary Government**

#### **General Information About the Pension Plan**

*Plan Description.* Employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.3 percent, the non-certified employees of the discretely presented school department comprise 28.7 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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	574
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	904
Active Employees	741
Total	<u>2,219</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, 2023, the employer contribution for Greene County was \$2,563,972 based on a rate of 9.76 percent of covered payroll. The minimum rate established by the Board of Trustees was 7.59 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, 2022, 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, 2022, 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, 2022, 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 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, 2021	\$ 95,213,890	\$ 103,916,008	\$ (8,702,118)
Changes for the Year:			
Service Cost	\$ 2,327,127	\$ 0	\$ 2,327,127
Interest	6,432,461	0	6,432,461
Differences Between Expected and Actual Experience	1,131,859	0	1,131,859
Contributions-Employer	0	1,979,911	(1,979,911)
Contributions-Employees	0	1,241,121	(1,241,121)
Net Investment Income	0	(3,949,752)	3,949,752
Benefit Payments, Including Refunds of Employee Contributions	(4,490,584)	(4,490,584)	0
Administrative Expense	0	(72,913)	72,913
Net Changes	\$ 5,400,863	\$ (5,292,217)	\$ 10,693,080
Balance, June 30, 2022	\$ 100,614,753	\$ 98,623,791	\$ 1,990,962

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

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government 71.3%	\$ 71,738,319	\$ 70,318,763	\$ 1,419,556
School Department 28.7%	28,876,434	28,305,028	571,406
Total	\$ 100,614,753	\$ 98,623,791	\$ 1,990,962

*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
<u>Greene County</u>	<u>5.75%</u>	<u>6.75%</u>	<u>7.75%</u>

Net Pension Liability (Asset)   \$ 15,763,474   \$ 1,990,962   \$ (9,336,939)

**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, 2023, Greene County recognized pension expense of \$2,360,430.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2023, 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	\$ 1,495,681	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	191,183	0
Changes in Assumptions	4,912,564	0
Contributions Subsequent to the Measurement Date of June 30, 2022 (1)	<u>2,563,972</u>	<u>N/A</u>
Total	<u>\$ 9,163,400</u>	<u>\$ 0</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2022,” 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	\$ 6,508,121	\$ 0
School Department	2,655,279	0
Total	<u>\$ 9,163,400</u>	<u>\$ 0</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
2024	\$ 1,742,976
2025	1,481,753
2026	964,571
2027	2,410,127
2028	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, 2023, Greene County reported a payable of \$217,247 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2023.

**Discretely Presented Greene County School Department**

**Non-certified Employees**

**General Information About the Pension Plan**

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

Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.3 percent and the non-certified employees of the discretely presented school department comprise 28.7 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, 2023, to the Teacher Retirement Plan were \$225,110 which is 2.87 percent of covered payroll. In addition, employer contributions of \$85,747, which is 1.13 percent of covered payroll 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, 2023, the school department reported a liability (asset) of (\$126,800) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, the school department's proportion was .418586 percent. The proportion as of June 30, 2021, was .436997 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of \$178,636.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2023, 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	\$ 6,933	\$ 77,039
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	39,968	0
Changes in Assumptions	148,540	0
Changes in Proportion of Net Pension Liability (Asset)	29,405	36,765
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	225,110	N/A
Total	<u>\$ 449,956</u>	<u>\$ 113,804</u>

The school department's employer contributions of \$225,110, 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, 2024. 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
2024	\$ 2,345
2025	2,752
2026	(3,816)
2027	65,799
2028	6,778
Thereafter	37,186

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, 2022, 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, 2022, 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) \$ 665,627 \$ (126,800) \$ (705,516)

*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, 2023, the Greene County School Department reported a payable of \$149,301 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2023.

### **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, 2023, to the Teacher Legacy Pension Plan were \$1,945,914, which is 8.69 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, 2023, the school department reported a liability (asset) of (\$8,383,968) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, the school department's

proportion was .683621 percent. The proportion measured at June 30, 2021, was .716993 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of \$157,992.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2023, 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	\$ 1,379,132	\$ 1,416,636
Changes in Assumptions	5,252,152	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	143,362	0
Changes in Proportion of Net Pension Liability (Asset)	436,026	113,208
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	<u>1,945,914</u>	<u>N/A</u>
Total	<u>\$ 9,156,586</u>	<u>\$ 1,529,844</u>

The school department's employer contributions of \$1,945,914 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, 2024. 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
2024	\$ 929,370
2025	1,647,339
2026	(1,320,934)
2027	4,425,052
2028	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, 2022, 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, 2022, 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) \$ 16,605,751 \$ (8,383,968) \$ (29,198,745)

*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, 2023, the Greene County School Department reported a payable of \$697,609 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2023.

## **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) establishes 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 \$480,040 and teachers contributed \$254,132 to this deferred compensation pension plan.

## H. **Other Postemployment Benefits (OPEB)**

### **Primary Government**

*Plan Description.* Greene County participates in a self-insured post-employment 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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	11
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	409
Total	<u>420</u>

### **Total OPEB Liability**

The county's total OPEB liability of \$1,341,900 was measured as of July 1, 2022, and was determined by an actuarial valuation as of July 1, 2022.

*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	2.5%
Discount Rate	3.69%
Healthcare Cost Trend Rates	6.5% for the fiscal year ended 2023, decreasing decreasing .5% per year to an ultimate rate of 5%
Retirees share of Benefit-related Cost	From \$265 to \$1,622 depending on coverage selected

The discount rate was based on Fidelity's Municipal GO AA 20-year yield curve rate as of July 1, 2022.

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, 2022, 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, 2021	\$ 1,859,200
Changes for the Year:	
Service Cost	\$ 91,700
Interest	37,000
Difference between Expected and Actuarial Experience	(356,500)
Changes in Assumption and Other Inputs	(235,400)
Benefit Payments	(54,100)
Net Changes	<u>\$ (517,300)</u>
Balance June 30, 2022	<u>\$ 1,341,900</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2023, the county recognized OPEB expense of \$39,100. At June 30, 2023, 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	\$ 29,900	\$ 317,600
Changes of Assumptions/Inputs	98,600	171,800
Benefit Payment Subsequent to the Measurement Date of July 1, 2022	54,100	0
Total	<u>\$ 182,600</u>	<u>\$ 489,400</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
2024	\$ (103,800)
2025	(144,900)
2026	(112,200)
2027	0
2028	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 2.69%	Current Discount Rate 3.69%	1% Increase 4.69%
Total OPEB Liability	\$ 1,492,400	\$ 1,341,900	\$ 1,207,600

*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>			
	1%	Current	1%
	Decrease	Trend	Increase
	5.5%	Rate	7.5%
		6.5%	
Total OPEB Liability	\$ 1,178,200	\$ 1,341,900	\$ 1,540,500

### **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, 2022, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2022, 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	3.54%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 8.37% for pre-65 retirees in the 2022 calendar year, and decreasing annually over a 7-year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit	
Related Cost	Discussed under each plan

The discount rate was 3.54%, based on the daily rate of Bond Buyer's 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, 2022, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2022, 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 non-disabled pre-retirement mortality projected generationally with MP-2020 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2020 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load, projected generationally from 2018 with MP-2020.

*Changes in Assumptions.* The discount rate changed from 2.16 percent as of the beginning of the measurement period to 3.54 percent as of the measurement date of June 30, 2022. This change in assumption decreased 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 2022 plan year was revised from 7.36 percent to 8.37 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 \$340 to \$444 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 \$523 to \$683 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, 2022, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	61
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	1
Active Employees Eligible For Benefits	510
Total	<u><u>572</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 \$560,037 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	<u>Share of Collective Liability</u>		
	Greene County School Department 69.1844%	State of TN 30.8156%	Total OPEB Liability
Balance July 1, 2021	\$ 11,299,568	\$ 4,666,998	\$ 15,966,566
Changes for the Year:			
Service Cost	\$ 559,464	\$ 249,193	\$ 808,657
Interest	244,302	108,815	353,117
Difference between Expected and Actuarial Experience	258,014	114,923	372,937
Changes in Proportion	(253,199)	253,199	0
Changes in Assumption and Other Inputs	(1,054,596)	(469,730)	(1,524,326)
Benefit Payments	(594,303)	(264,710)	(859,013)
Net Changes	\$ (840,317)	\$ (8,311)	\$ (848,628)
Balance June 30, 2022	\$ 10,459,251	\$ 4,658,687	\$ 15,117,938

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 \$295,628 in revenue for subsidies provided by non-employer 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 69.1844 percent and the State of Tennessee's share was 30.8156 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2023, the school department recognized OPEB expense of \$307,557, including the state's share of the expense. At June 30, 2023, 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	\$ 453,821	\$ 2,173,293
Changes of Assumptions and Other Inputs	841,334	2,062,495
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	64,873	1,211,312
Benefits Paid After the Measurement Date of June 30, 2022	560,037	0
Total	<u>\$ 1,920,065</u>	<u>\$ 5,447,100</u>

The amount shown above for “Benefits Paid After the Measurement Date” will be recognized as a reduction to OPEB liability in the subsequent 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
2024	\$ (791,837)
2025	(791,837)
2026	(791,837)
2027	(768,281)
2028	(549,928)
Thereafter	(393,352)

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

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

<u>Discount Rate</u>	1% Decrease	Current Discount Rate	1% Increase
	2.54%	3.54%	4.54%

Proportionate Share of the Collective Total OPEB Liability	\$ 11,249,407	\$ 10,459,251	\$ 9,709,121
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*Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1% Decrease	Curent Rate	1% Increase
	7.37 to 3.5%	8.37 to 4.5%	9.37 to 5.5%

Proportionate Share of the Collective Total OPEB Liability	\$ 9,374,255	\$ 10,459,251	\$ 11,719,898
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## **I. Termination Benefits**

The discretely presented Greene County School Department has entered into a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified employees who, as of July 1, 2013, met the following requirements: (a) certified employees who have 25 years or more experience and at least 20 years with Greene County will receive a 35 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 2022-23 year, 9 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is \$153,241, all due within one year. The governmental funds' financial



statements reflect retirement incentive expenditures of \$188,225 in the General Purpose School Fund.

**J. Operation of School Food Services**

During the 2022-2023 fiscal year, the Board of Education approved, and the school department entered into a new 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, for up to four additional years. The contract amount is based on a fixed price per meal of \$3.49 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 \$300,000 in equipment and facilities. Equipment purchased by the contractor becomes property of the Greene County School Department. During the year, the school department paid \$3,563,906 to Chartwells. The school department renewed this contract for the 2023-2024 fiscal year with an increase in the per meal cost of 8.8 percent to \$3.7971.

**K. Office of Central Accounting**

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

**L. Purchasing Laws**

**Offices of County Mayor and 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 \$25,000.

**M. Subsequent Event**

On June 30, 2023, purchasing agent, Diane Swatzell, retired and was succeeded by Krystal Justis effective July 1, 2023.

# **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	2022
<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	\$ 2,327,127
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	6,432,461
Changes in Benefit Terms	0	0	0	751,500	0	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	1,131,859
Changes in Assumptions	0	0	0	1,592,264	0	0	0	8,187,606	0
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)	(3,601,482)	(4,058,111)	(4,165,028)	(4,490,584)
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	\$ 5,400,863
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	95,213,890
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	\$ 100,614,753
<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	\$ 1,979,911
Contributions - Employee	916,083	920,290	941,286	890,337	948,302	1,040,015	1,101,861	1,165,035	1,241,121
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	(3,949,752)
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)	(4,490,584)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)	(65,870)	(64,260)	(63,602)	(64,913)	(72,913)
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	\$ (5,292,217)
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	103,916,008
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	\$ 98,623,791
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)	\$ 1,990,962
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%	98.02%
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	\$ 24,701,729
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%)	8.06%

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	2023
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	\$ 1,154,780	\$ 1,993,297
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)	(1,979,911)	(2,563,972)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (377,638)	\$ (411,740)	\$ (623,322)	\$ (659,360)	\$ (825,131)	\$ (570,675)
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	\$ 26,262,146
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.69%	6.69%	7.52%	7.48%	8.02%	9.76%

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

Exhibit F-3

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 135,902	\$ 85,121	\$ 95,995	\$ 127,398	\$ 143,679	\$ 225,110
Less: Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(135,902)	(85,121)	(95,995)	(127,398)	(143,679)	(225,110)
Contribution Deficiency (Excess)	\$ 0	\$ 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	\$ 7,148,162	\$ 7,843,533
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.11%	1.98%	2.03%	2.02%	2.01%	2.87%

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%  
2023: Pension - 2.87%, SRT - 1.13%

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	2023
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	\$ 2,317,248	\$ 1,945,914
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)	(2,317,248)	(1,945,914)
Contribution Deficiency (Excess)	\$ 0	\$ 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	\$ 22,392,549
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%	8.69%

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	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.446121%	0.426135%	0.376073%	0.388788%	0.414633%	0.374730%	0.436997%	0.418586%
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)	\$ (126,800)
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,728,761	\$ 6,306,810	\$ 7,148,162
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%)	(1.77%)
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%	104.55%

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	2022
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%	0.683621%
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)	\$ (8,383,968)
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
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%)	(37.27%)
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%	104.42%

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	2022
<b>Total OPEB Liability</b>						
Service Cost	\$ 54,900	\$ 56,500	\$ 63,200	\$ 69,100	\$ 82,600	\$ 91,700
Interest	50,800	51,600	53,800	49,100	45,300	37,000
Differences Between Actual and Expected Experience	0	20,200	(38,400)	99,500	(103,300)	(356,500)
Changes in Assumptions or Other Inputs	0	(12,900)	84,900	127,200	103,000	(235,400)
Benefit Payments	(85,100)	(85,100)	(86,000)	(86,000)	(70,900)	(54,100)
Net Change in Total OPEB Liability	\$ 20,600	\$ 30,300	\$ 77,500	\$ 258,900	\$ 56,700	\$ (517,300)
Total OPEB Liability, Beginning	1,415,200	1,435,800	1,466,100	1,543,600	1,802,500	1,859,200
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>	<u>\$ 1,341,900</u>
Covered Employee Payroll	\$ 9,921,000	\$ 10,999,600	\$ 10,999,600	\$ 11,172,600	\$ 11,172,600	\$ 14,804,700
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%	13.33%	14.03%	16.13%	16.64%	9.06%

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%
2022	3.69%

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	2022
<b>Total OPEB Liability</b>						
Service Cost	\$ 1,465,896	\$ 1,370,299	\$ 828,568	\$ 673,996	\$ 781,615	\$ 808,657
Interest	727,812	879,623	646,449	565,573	363,557	353,117
Changes in Benefit Terms	0	(4,085,290)	64,035	0	0	0
Differences Between Actual and Expected Experience	0	(3,648,599)	(763,186)	(1,523,690)	436,520	372,937
Changes in Assumptions or Other Inputs	(1,101,051)	402,732	(1,216,854)	1,591,483	(753,553)	(1,524,326)
Benefit Payments	(1,161,310)	(1,265,925)	(1,200,389)	(1,096,300)	(1,055,266)	(859,013)
Net Change in Total OPEB Liability	\$ (68,653)	\$ (6,347,160)	\$ (1,641,377)	\$ 211,062	\$ (227,127)	\$ (848,628)
Total OPEB Liability, Beginning	24,039,821	23,971,168	17,624,008	15,982,631	16,193,693	15,966,566
Total OPEB Liability, Ending	\$ 23,971,168	\$ 17,624,008	\$ 15,982,631	\$ 16,193,693	\$ 15,966,566	\$ 15,117,938
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	\$ 4,658,687
Employer Proportionate Share of the Total OPEB Liability	18,494,691	13,063,320	11,948,837	11,953,842	11,299,568	10,459,251
Covered Employee Payroll	\$ 33,604,536	\$ 34,362,075	\$ 34,362,075	\$ 33,684,849	\$ 37,142,864	\$ 36,351,096
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%	38.02%	34.77%	35.49%	30.42%	28.77%

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

Note 2: Changes in assumptions.

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

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%
2020	2.21%
2021	2.16%
2022	3.54%

(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%
2023 plan year	- from 7.36% to 8.37%

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, 2023**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2023 were calculated based on the June 30, 2021, 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	2.25%
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 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	2.125%

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

Special Purpose Fund – 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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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, 2023

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
<u>ASSETS</u>						
Cash	\$ 3,626	\$ 128,924	\$ 0	\$ 5,305	\$ 137,855	\$ 0
Equity in Pooled Cash and Investments	1,946,893	4,215,986	308,520	0	6,471,399	3,964,415
Accounts Receivable	116,330	0	0	63,321	179,651	17,025
Due from Other Governments	0	0	0	0	0	0
Property Taxes Receivable	3,023,471	934,862	0	0	3,958,333	2,313,427
Allowance for Uncollectible Property Taxes	(57,975)	(19,025)	0	0	(77,000)	(41,393)
Prepaid Items	0	725,739	0	0	725,739	0
Total Assets	<u>\$ 5,032,345</u>	<u>\$ 5,986,486</u>	<u>\$ 308,520</u>	<u>\$ 68,626</u>	<u>\$ 11,395,977</u>	<u>\$ 6,253,474</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 329,923	\$ 0	\$ 8,692	\$ 0	\$ 338,615	\$ 0
Accrued Payroll	23,800	0	0	0	23,800	0
Payroll Deductions Payable	24,094	0	0	0	24,094	0
Claims and Judgments Payable	0	1,056,058	0	0	1,056,058	0
Due to Other Funds	0	125,000	0	68,626	193,626	0
Other Current Liabilities	0	0	518	0	518	0
Total Liabilities	<u>\$ 377,817</u>	<u>\$ 1,181,058</u>	<u>\$ 9,210</u>	<u>\$ 68,626</u>	<u>\$ 1,636,711</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 2,890,872	\$ 889,499	\$ 0	\$ 0	\$ 3,780,371	\$ 2,223,748
Deferred Delinquent Property Taxes	69,529	24,540	0	0	94,069	44,989

(Continued)



Exhibit G-1

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>						
Other Deferred/Unavailable Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Deferred Inflows of Resources	\$ 2,960,401	\$ 914,039	\$ 0	\$ 0	\$ 3,874,440	\$ 2,268,737
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 0	\$ 725,739	\$ 0	\$ 0	\$ 725,739	\$ 0
Restricted:						
Restricted for Public Safety	0	0	299,310	0	299,310	0
Restricted for Debt Service	0	0	0	0	0	1,039,546
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	3,165,650	0	0	3,165,650	0
Committed for Public Health and Welfare	1,694,127	0	0	0	1,694,127	0
Committed for Debt Service	0	0	0	0	0	2,945,191
Total Fund Balances	\$ 1,694,127	\$ 3,891,389	\$ 299,310	\$ 0	\$ 5,884,826	\$ 3,984,737
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,032,345	\$ 5,986,486	\$ 308,520	\$ 68,626	\$ 11,395,977	\$ 6,253,474

(Continued)

## Exhibit G-1

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

	Debt Service Funds (Cont.)		Capital Projects Fund	Total Nonmajor Governmental Funds
	Education Debt Service	Total	Other Capital Projects	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 137,855
Equity in Pooled Cash and Investments	6,153,864	10,118,279	84,281	16,673,959
Accounts Receivable	0	17,025	17,025	213,701
Due from Other Governments	576,011	576,011	0	576,011
Property Taxes Receivable	157,462	2,470,889	0	6,429,222
Allowance for Uncollectible Property Taxes	(4,574)	(45,967)	0	(122,967)
Prepaid Items	63,820	63,820	0	789,559
Total Assets	\$ 6,946,583	\$ 13,200,057	\$ 101,306	\$ 24,697,340
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 79,302	\$ 417,917
Accrued Payroll	0	0	0	23,800
Payroll Deductions Payable	0	0	0	24,094
Claims and Judgments Payable	0	0	0	1,056,058
Due to Other Funds	0	0	0	193,626
Other Current Liabilities	0	0	0	518
Total Liabilities	\$ 0	\$ 0	\$ 79,302	\$ 1,716,013
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 144,383	\$ 2,368,131	\$ 0	\$ 6,148,502
Deferred Delinquent Property Taxes	7,984	52,973	0	147,042

(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>
	<u>Education Debt Service</u>	<u>Total</u>	<u>Other Capital Projects</u>	
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>				
Other Deferred/Unavailable Revenue	\$ 281,872	\$ 281,872	\$ 0	\$ 281,872
Total Deferred Inflows of Resources	\$ 434,239	\$ 2,702,976	\$ 0	\$ 6,577,416
<u>FUND BALANCES</u>				
Nonspendable:				
Prepaid Items	\$ 63,820	\$ 63,820	\$ 0	\$ 789,559
Restricted:				
Restricted for Public Safety	0	0	0	299,310
Restricted for Debt Service	0	1,039,546	0	1,039,546
Restricted for Capital Projects	0	0	22,004	22,004
Committed:				
Committed for General Government	0	0	0	3,165,650
Committed for Public Health and Welfare	0	0	0	1,694,127
Committed for Debt Service	6,448,524	9,393,715	0	9,393,715
Total Fund Balances	\$ 6,512,344	\$ 10,497,081	\$ 22,004	\$ 16,403,911
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,946,583	\$ 13,200,057	\$ 101,306	\$ 24,697,340

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, 2023

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitutional Officers - Fees	Total	General Debt Service
<u>Revenues</u>						
Local Taxes	\$ 2,422,605	\$ 852,068	\$ 0	\$ 0	\$ 3,274,673	\$ 1,969,602
Fines, Forfeitures, and Penalties	0	0	47,909	0	47,909	0
Charges for Current Services	1,067,148	0	0	11,868	1,079,016	0
Other Local Revenues	555,686	81,611	15,379	0	652,676	135,821
State of Tennessee	55,999	1,257,504	0	0	1,313,503	0
Federal Government	0	134,342	0	0	134,342	0
Other Governments and Citizens Groups	0	0	0	0	0	234,674
Total Revenues	\$ 4,101,438	\$ 2,325,525	\$ 63,288	\$ 11,868	\$ 6,502,119	\$ 2,340,097
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 1,696,383	\$ 0	\$ 0	\$ 1,696,383	\$ 0
Finance	0	0	0	5,790	5,790	0
Administration of Justice	0	0	0	5,860	5,860	0
Public Safety	0	0	79,596	218	79,814	0
Public Health and Welfare	4,144,138	0	0	0	4,144,138	0
Debt Service:						
Principal on Debt	0	0	0	0	0	1,715,000
Interest on Debt	0	0	0	0	0	469,638
Other Debt Service	0	0	0	0	0	39,468
Capital Projects	0	0	0	0	0	0
Total Expenditures	\$ 4,144,138	\$ 1,696,383	\$ 79,596	\$ 11,868	\$ 5,931,985	\$ 2,224,106

(Continued)

Exhibit G-2

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

	Special Revenue Funds					Debt Service Funds
	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
Excess (Deficiency) of Revenues Over Expenditures	\$ (42,700)	\$ 629,142	\$ (16,308)	\$ 0	\$ 570,134	\$ 115,991
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ 0	\$ (125,000)	\$ 0	\$ 0	\$ (125,000)	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ (125,000)	\$ 0	\$ 0	\$ (125,000)	\$ 0
Net Change in Fund Balances	\$ (42,700)	\$ 504,142	\$ (16,308)	\$ 0	\$ 445,134	\$ 115,991
Fund Balance, July 1, 2022	1,736,827	3,387,247	315,618	0	5,439,692	3,868,746
Fund Balance, June 30, 2023	\$ 1,694,127	\$ 3,891,389	\$ 299,310	\$ 0	\$ 5,884,826	\$ 3,984,737

(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 Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Education Debt Service</u>	<u>Total</u>	<u>Other Capital Projects</u>	
<u>Revenues</u>				
Local Taxes	\$ 3,953,038	\$ 5,922,640	\$ 192,645	\$ 9,389,958
Fines, Forfeitures, and Penalties	0	0	0	47,909
Charges for Current Services	0	0	0	1,079,016
Other Local Revenues	37,898	173,719	0	826,395
State of Tennessee	0	0	0	1,313,503
Federal Government	0	0	0	134,342
Other Governments and Citizens Groups	0	234,674	0	234,674
Total Revenues	<u>\$ 3,990,936</u>	<u>\$ 6,331,033</u>	<u>\$ 192,645</u>	<u>\$ 13,025,797</u>
<u>Expenditures</u>				
Current:				
General Government	\$ 0	\$ 0	\$ 0	\$ 1,696,383
Finance	0	0	0	5,790
Administration of Justice	0	0	0	5,860
Public Safety	0	0	0	79,814
Public Health and Welfare	0	0	0	4,144,138
Debt Service:				
Principal on Debt	1,771,672	3,486,672	0	3,486,672
Interest on Debt	934,038	1,403,676	0	1,403,676
Other Debt Service	43,974	83,442	0	83,442
Capital Projects	0	0	194,573	194,573
Total Expenditures	<u>\$ 2,749,684</u>	<u>\$ 4,973,790</u>	<u>\$ 194,573</u>	<u>\$ 11,100,348</u>

(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 Fund</u>	
	<u>Education Debt Service</u>	<u>Total</u>	<u>Other Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,241,252	\$ 1,357,243	\$ (1,928)	\$ 1,925,449
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ 0	\$ 0	\$ (125,000)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ (125,000)
Net Change in Fund Balances	\$ 1,241,252	\$ 1,357,243	\$ (1,928)	\$ 1,800,449
Fund Balance, July 1, 2022	5,271,092	9,139,838	23,932	14,603,462
Fund Balance, June 30, 2023	\$ 6,512,344	\$ 10,497,081	\$ 22,004	\$ 16,403,911

Exhibit G-3

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,422,605	\$ 0	\$ 0	\$ 2,422,605	\$ 2,288,900	\$ 2,288,900	\$ 133,705
Charges for Current Services	1,067,148	0	0	1,067,148	920,000	920,000	147,148
Other Local Revenues	555,686	0	0	555,686	172,500	479,878	75,808
State of Tennessee	55,999	0	0	55,999	45,000	187,000	(131,001)
Total Revenues	\$ 4,101,438	\$ 0	\$ 0	\$ 4,101,438	\$ 3,426,400	\$ 3,875,778	\$ 225,660
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,406,043	\$ (207,724)	\$ 30,465	\$ 1,228,784	\$ 968,038	\$ 1,349,166	\$ 120,382
Waste Pickup	787,821	0	0	787,821	808,011	835,511	47,690
Convenience Centers	587,878	(14,706)	16,514	589,686	501,693	648,693	59,007
Transfer Stations	1,362,396	(59,957)	37,034	1,339,473	1,428,789	1,472,539	133,066
Total Expenditures	\$ 4,144,138	\$ (282,387)	\$ 84,013	\$ 3,945,764	\$ 3,706,531	\$ 4,305,909	\$ 360,145
Excess (Deficiency) of Revenues Over Expenditures	\$ (42,700)	\$ 282,387	\$ (84,013)	\$ 155,674	\$ (280,131)	\$ (430,131)	\$ 585,805
Net Change in Fund Balance	\$ (42,700)	\$ 282,387	\$ (84,013)	\$ 155,674	\$ (280,131)	\$ (430,131)	\$ 585,805
Fund Balance, July 1, 2022	1,736,827	(282,387)	0	1,454,440	1,784,990	1,784,990	(330,550)
Fund Balance, June 30, 2023	\$ 1,694,127	\$ 0	\$ (84,013)	\$ 1,610,114	\$ 1,504,859	\$ 1,354,859	\$ 255,255



## Exhibit G-4

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose Fund  
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 852,068	\$ 830,600	\$ 830,600	\$ 21,468
Other Local Revenues	81,611	5,000	5,000	76,611
State of Tennessee	1,257,504	1,000,000	1,000,000	257,504
Federal Government	134,342	0	134,342	0
Total Revenues	<u>\$ 2,325,525</u>	<u>\$ 1,835,600</u>	<u>\$ 1,969,942</u>	<u>\$ 355,583</u>
<u>Expenditures</u>				
General Government				
Risk Management	\$ 1,696,383	\$ 1,814,691	\$ 1,814,691	\$ 118,308
Total Expenditures	<u>\$ 1,696,383</u>	<u>\$ 1,814,691</u>	<u>\$ 1,814,691</u>	<u>\$ 118,308</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 629,142</u>	<u>\$ 20,909</u>	<u>\$ 155,251</u>	<u>\$ 473,891</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ 0
Total Other Financing Sources	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 504,142	\$ (104,091)	\$ 30,251	\$ 473,891
Fund Balance, July 1, 2022	<u>3,387,247</u>	<u>2,814,147</u>	<u>2,814,147</u>	<u>573,100</u>
Fund Balance, June 30, 2023	<u><u>\$ 3,891,389</u></u>	<u><u>\$ 2,710,056</u></u>	<u><u>\$ 2,844,398</u></u>	<u><u>\$ 1,046,991</u></u>

Exhibit G-5

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Drug Control Fund  
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 47,909	\$ 0	\$ 0	\$ 47,909	\$ 52,000	\$ 52,000	\$ (4,091)
Other Local Revenues	15,379	0	0	15,379	0	0	15,379
Total Revenues	\$ 63,288	\$ 0	\$ 0	\$ 63,288	\$ 52,000	\$ 52,000	\$ 11,288
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 79,596	\$ (9,813)	\$ 6,187	\$ 75,970	\$ 159,000	\$ 159,000	\$ 83,030
Total Expenditures	\$ 79,596	\$ (9,813)	\$ 6,187	\$ 75,970	\$ 159,000	\$ 159,000	\$ 83,030
Excess (Deficiency) of Revenues Over Expenditures	\$ (16,308)	\$ 9,813	\$ (6,187)	\$ (12,682)	\$ (107,000)	\$ (107,000)	\$ 94,318
Net Change in Fund Balance	\$ (16,308)	\$ 9,813	\$ (6,187)	\$ (12,682)	\$ (107,000)	\$ (107,000)	\$ 94,318
Fund Balance, July 1, 2022	315,618	(9,813)	0	305,805	314,139	314,139	(8,334)
Fund Balance, June 30, 2023	\$ 299,310	\$ 0	\$ (6,187)	\$ 293,123	\$ 207,139	\$ 207,139	\$ 85,984

## Exhibit G-6

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,969,602	\$ 1,777,650	\$ 1,777,650	\$ 191,952
Other Local Revenues	135,821	1,000	1,000	134,821
Other Governments and Citizens Groups	234,674	0	0	234,674
Total Revenues	<u>\$ 2,340,097</u>	<u>\$ 1,778,650</u>	<u>\$ 1,778,650</u>	<u>\$ 561,447</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,715,000	\$ 1,715,000	\$ 1,715,000	\$ 0
<u>Interest on Debt</u>				
General Government	469,638	469,638	469,638	0
<u>Other Debt Service</u>				
General Government	39,468	43,000	43,000	3,532
Total Expenditures	<u>\$ 2,224,106</u>	<u>\$ 2,227,638</u>	<u>\$ 2,227,638</u>	<u>\$ 3,532</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 115,991</u>	<u>\$ (448,988)</u>	<u>\$ (448,988)</u>	<u>\$ 564,979</u>
Net Change in Fund Balance	\$ 115,991	\$ (448,988)	\$ (448,988)	\$ 564,979
Fund Balance, July 1, 2022	<u>3,868,746</u>	<u>3,864,791</u>	<u>3,864,791</u>	<u>3,955</u>
Fund Balance, June 30, 2023	<u><u>\$ 3,984,737</u></u>	<u><u>\$ 3,415,803</u></u>	<u><u>\$ 3,415,803</u></u>	<u><u>\$ 568,934</u></u>

## Exhibit G-7

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Education Debt Service Fund  
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,953,038	\$ 2,542,000	\$ 2,542,000	\$ 1,411,038
Other Local Revenues	37,898	1,000	1,000	36,898
Total Revenues	<u>\$ 3,990,936</u>	<u>\$ 2,543,000</u>	<u>\$ 2,543,000</u>	<u>\$ 1,447,936</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,771,672	\$ 1,746,672	\$ 1,771,672	\$ 0
<u>Interest on Debt</u>				
Education	934,038	451,834	934,039	1
<u>Other Debt Service</u>				
Education	43,974	43,000	43,000	(974)
Total Expenditures	<u>\$ 2,749,684</u>	<u>\$ 2,241,506</u>	<u>\$ 2,748,711</u>	<u>\$ (973)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,241,252</u>	<u>\$ 301,494</u>	<u>\$ (205,711)</u>	<u>\$ 1,446,963</u>
Net Change in Fund Balance	\$ 1,241,252	\$ 301,494	\$ (205,711)	\$ 1,446,963
Fund Balance, July 1, 2022	<u>5,271,092</u>	<u>5,207,571</u>	<u>5,207,571</u>	<u>63,521</u>
Fund Balance, June 30, 2023	<u><u>\$ 6,512,344</u></u>	<u><u>\$ 5,509,065</u></u>	<u><u>\$ 5,001,860</u></u>	<u><u>\$ 1,510,484</u></u>

## Exhibit G-8

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Other Capital Projects Fund  
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 192,645	\$ 135,000	\$ 185,000	\$ 7,645
Total Revenues	\$ 192,645	\$ 135,000	\$ 185,000	\$ 7,645
<u>Expenditures</u>				
<u>Capital Projects</u>				
Social, Cultural, and Recreation Projects	\$ 194,573	\$ 137,000	\$ 187,000	\$ (7,573)
Total Expenditures	\$ 194,573	\$ 137,000	\$ 187,000	\$ (7,573)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,928)	\$ (2,000)	\$ (2,000)	\$ 72
Net Change in Fund Balance	\$ (1,928)	\$ (2,000)	\$ (2,000)	\$ 72
Fund Balance, July 1, 2022	23,932	152,733	152,733	(128,801)
Fund Balance, June 30, 2023	\$ 22,004	\$ 150,733	\$ 150,733	\$ (128,729)

# **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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 716,791	\$ 0	\$ 0	\$ 716,791	\$ 696,400	\$ 696,400	\$ 20,391
Other Local Revenues	358,162	0	0	358,162	45,000	433,524	(75,362)
Federal Government	56,983	0	0	56,983	300,000	300,000	(243,017)
Total Revenues	\$ 1,131,936	\$ 0	\$ 0	\$ 1,131,936	\$ 1,041,400	\$ 1,429,924	\$ (297,988)
<u>Expenditures</u>							
<u>Principal on Debt</u>							
General Government	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0
<u>Other Debt Service</u>							
Education	268,451	0	0	268,451	0	268,451	0
<u>Capital Projects</u>							
Other General Government Projects	3,897,161	(787,222)	1,643,593	4,753,532	5,430,000	5,707,047	953,515
<u>Capital Projects - Donated</u>							
Capital Projects Donated to School Department	15,000,024	0	0	15,000,024	0	15,000,024	0
Total Expenditures	\$ 20,165,636	\$ (787,222)	\$ 1,643,593	\$ 21,022,007	\$ 5,430,000	\$ 21,975,522	\$ 953,515
Excess (Deficiency) of Revenues Over Expenditures	\$ (19,033,700)	\$ 787,222	\$ (1,643,593)	\$ (19,890,071)	\$ (4,388,600)	\$ (20,545,598)	\$ 655,527
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 13,655,000	\$ 0	\$ 0	\$ 13,655,000	\$ 0	\$ 13,655,000	\$ 0
Premiums on Debt Sold	1,613,475	0	0	1,613,475	0	1,613,475	0
Total Other Financing Sources	\$ 15,268,475	\$ 0	\$ 0	\$ 15,268,475	\$ 0	\$ 15,268,475	\$ 0
Net Change in Fund Balance	\$ (3,765,225)	\$ 787,222	\$ (1,643,593)	\$ (4,621,596)	\$ (4,388,600)	\$ (5,277,123)	\$ 655,527
Fund Balance, July 1, 2022	9,316,255	(787,222)	0	8,529,033	9,089,616	9,089,616	(560,583)
Fund Balance, June 30, 2023	\$ 5,551,030	\$ 0	\$ (1,643,593)	\$ 3,907,437	\$ 4,701,016	\$ 3,812,493	\$ 94,944

# 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, 2023

	Custodial Funds					
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 3,741,782	\$ 0	\$ 0	\$ 3,741,782
Equity in Pooled Cash and Investments	0	0	0	180,957	233,786	414,743
Accounts Receivable	0	0	3,691	0	0	3,691
Due from Other Governments	2,016,971	887,362	0	0	0	2,904,333
Property Taxes Receivable	0	3,291,541	0	0	0	3,291,541
Allowance for Uncollectible Property Taxes	0	(69,239)	0	0	0	(69,239)
Total Assets	\$ 2,016,971	\$ 4,109,664	\$ 3,745,473	\$ 180,957	\$ 233,786	\$ 10,286,851
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 2,016,971	\$ 986,791	\$ 0	\$ 0	\$ 0	\$ 3,003,762
Total Liabilities	\$ 2,016,971	\$ 986,791	\$ 0	\$ 0	\$ 0	\$ 3,003,762
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 3,122,873	\$ 0	\$ 0	\$ 0	\$ 3,122,873
Total Deferred Inflows of Resources	\$ 0	\$ 3,122,873	\$ 0	\$ 0	\$ 0	\$ 3,122,873
<u>NET POSITION</u>						
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 0	\$ 3,745,473	\$ 180,957	\$ 233,786	\$ 4,160,216
Total Net Position	\$ 0	\$ 0	\$ 3,745,473	\$ 180,957	\$ 233,786	\$ 4,160,216

Exhibit I-2

Greene County, Tennessee  
Combining Statement of Changes in Net Position  
Custodial Funds  
For the Year Ended June 30, 2023

	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	\$ 11,564,917	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,564,917
ADA - Educational Funds Collected for Cities	0	8,711,199	0	0	0	0	8,711,199
Fines/Fees and Other Collections	0	0	13,870,449	0	0	0	13,870,449
Drug Task Force Collections	0	0	0	147,025	0	0	147,025
District Attorney General Collections	0	0	0	0	24,743	0	24,743
Collections for Industrial Development Board	0	0	0	0	0	25,060	25,060
Total Additions	\$ 11,564,917	\$ 8,711,199	\$ 13,870,449	\$ 147,025	\$ 24,743	\$ 25,060	\$ 34,343,393
<u>Deductions</u>							
Payment of Sales Tax Collections for Other Governments	\$ 11,564,917	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,564,917
Payments to City School System	0	8,711,199	0	0	0	0	8,711,199
Payments to State	0	0	8,614,405	0	0	0	8,614,405
Payments to Individuals and Others	0	0	4,037,560	0	0	0	4,037,560
Payment of Drug Task Force Expenses	0	0	0	162,478	0	0	162,478
Payment of District Attorney General Expenses	0	0	0	0	30,481	0	30,481
Payments to Industrial Development Board	0	0	0	0	0	25,060	25,060
Total Deductions	\$ 11,564,917	\$ 8,711,199	\$ 12,651,965	\$ 162,478	\$ 30,481	\$ 25,060	\$ 33,146,100
Change in Net Position	\$ 0	\$ 0	\$ 1,218,484	\$ (15,453)	\$ (5,738)	\$ 0	\$ 1,197,293
Net Position July 1, 2022	0	0	2,526,989	196,410	239,524	0	2,962,923
Net Position June 30, 2023	\$ 0	\$ 0	\$ 3,745,473	\$ 180,957	\$ 233,786	\$ 0	\$ 4,160,216

# 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, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:					
Instruction	\$ 39,931,042	\$ 188,440	\$ 10,148,120	\$ 338,047	\$ (29,256,435)
Support Services	21,462,531	109,609	1,263,264	15,329,050	(4,760,608)
Operation of Non-instructional Services	9,424,857	1,314,124	7,166,177	0	(944,556)
Total Governmental Activities	<u>\$ 70,818,430</u>	<u>\$ 1,612,173</u>	<u>\$ 18,577,561</u>	<u>\$ 15,667,097</u>	<u>\$ (34,961,599)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,605,399
Local Option Sales Tax					10,216,364
Mixed Drink Tax					4,331
Other Local Taxes					105
Grants and Contributions Not Restricted for Specific Programs					37,563,237
Unrestricted Investment Income					1,139,844
Miscellaneous					103,718
Total General Revenues					<u>\$ 56,632,998</u>
Change in Net Position					\$ 21,671,399
Net Position, July 1, 2022					<u>62,723,482</u>
Net Position, June 30, 2023					<u><u>\$ 84,394,881</u></u>

## Exhibit J-2

Greene County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2023

	Major Funds			Nonmajor Funds	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 4,044,122	\$ 0	\$ 0	\$ 1,682,877	\$ 5,726,999
Equity in Pooled Cash and Investments	8,027,923	1,569,727	19,673,025	2,707,073	31,977,748
Accounts Receivable	348,889	0	16,923	12,790	378,602
Due from Other Governments	3,664,169	1,476,844	217	348,141	5,489,371
Due from Other Funds	0	0	0	10,667	10,667
Property Taxes Receivable	6,318,257	0	1,633,042	0	7,951,299
Allowance for Uncollectible Property Taxes	(132,907)	0	(32,523)	0	(165,430)
Restricted Assets	593,579	0	0	0	593,579
Total Assets	\$ 22,864,032	\$ 3,046,571	\$ 21,290,684	\$ 4,761,548	\$ 51,962,835
<u>LIABILITIES</u>					
Accounts Payable	\$ 82,303	\$ 550,303	\$ 375	\$ 407,833	\$ 1,040,814
Payroll Deductions Payable	889,790	81,649	0	1,427	972,866
Contracts Payable	0	267,778	14,386	0	282,164
Due to Other Funds	10,667	0	0	0	10,667
Due to Other Governments	0	29,285	0	0	29,285
Other Current Liabilities	4,014,627	0	0	0	4,014,627
Total Liabilities	\$ 4,997,387	\$ 929,015	\$ 14,761	\$ 409,260	\$ 6,350,423
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 5,994,492	\$ 0	\$ 1,556,623	\$ 0	\$ 7,551,115
Deferred Delinquent Property Taxes	177,827	0	40,899	0	218,726
Other Deferred/Unavailable Revenue	1,536,518	1,154,097	0	0	2,690,615
Total Deferred Inflows of Resources	\$ 7,708,837	\$ 1,154,097	\$ 1,597,522	\$ 0	\$ 10,460,456

(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	\$ 9,199	\$ 0	\$ 0	\$ 4,352,288	\$ 4,361,487
Restricted for Capital Projects	0	0	16,739,470	0	16,739,470
Restricted for Hybrid Retirement Stabilization Funds	593,579	0	0	0	593,579
Restricted for Other Purposes	0	0	665,511	0	665,511
Committed:					
Committed for Education	201,833	1,500,000	0	0	1,701,833
Committed for Capital Projects	0	0	2,273,420	0	2,273,420
Assigned:					
Assigned for Education	1,980,174	0	0	0	1,980,174
Assigned for Capital Projects	721,248	0	0	0	721,248
Unassigned	6,651,775	(536,541)	0	0	6,115,234
Total Fund Balances	<u>\$ 10,157,808</u>	<u>\$ 963,459</u>	<u>\$ 19,678,401</u>	<u>\$ 4,352,288</u>	<u>\$ 35,151,956</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,864,032</u>	<u>\$ 3,046,571</u>	<u>\$ 21,290,684</u>	<u>\$ 4,761,548</u>	<u>\$ 51,962,835</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, 2023

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)		\$	35,151,956
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	1,029,073	
Add: construction in progress		951,565	
Add: buildings and improvements net of accumulated depreciation		35,099,660	
Add: other capital assets net of accumulated depreciation		<u>5,053,329</u>	42,133,627
(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	\$	(218,051)	
Less: OPEB liability		(10,459,251)	
Less: termination benefits		(153,241)	
Less: net pension liability - agent plan		<u>(571,406)</u>	(11,401,949)
(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	\$	12,261,821	
Less: deferred inflows of resources related to pensions		(1,643,648)	
Add: deferred outflows of resources related to OPEB		1,920,065	
Less: deferred inflows of resources related to OPEB		<u>(5,447,100)</u>	7,091,138
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension asset - teacher retirement plan	\$	126,800	
Add: net pension asset - teacher legacy pension plan		<u>8,383,968</u>	8,510,768
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>2,909,341</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>84,394,881</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, 2023

	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	\$ 16,602,899	\$ 0	\$ 1,410,130	\$ 0	\$ 18,013,029
Licenses and Permits	2,080	0	0	0	2,080
Charges for Current Services	446,900	0	0	976,833	1,423,733
Other Local Revenues	2,562,324	0	139,756	2,402,083	5,104,163
State of Tennessee	37,411,716	0	64,722	31,143	37,507,581
Federal Government	148,519	9,770,416	0	3,447,106	13,366,041
Other Governments and Citizens Groups	0	0	15,000,024	0	15,000,024
Total Revenues	<u>\$ 57,174,438</u>	<u>\$ 9,770,416</u>	<u>\$ 16,614,632</u>	<u>\$ 6,857,165</u>	<u>\$ 90,416,651</u>
<u>Expenditures</u>					
Current:					
Instruction	\$ 32,344,550	\$ 7,132,349	\$ 0	\$ 0	\$ 39,476,899
Support Services	19,637,010	2,037,813	29,954	0	21,704,777
Operation of Non-Instructional Services	3,258,496	0	0	6,503,919	9,762,415
Capital Outlay	1,688,160	994,212	0	0	2,682,372
Capital Projects	0	0	1,128,399	0	1,128,399
Total Expenditures	<u>\$ 56,928,216</u>	<u>\$ 10,164,374</u>	<u>\$ 1,158,353</u>	<u>\$ 6,503,919</u>	<u>\$ 74,754,862</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 246,222</u>	<u>\$ (393,958)</u>	<u>\$ 15,456,279</u>	<u>\$ 353,246</u>	<u>\$ 15,661,789</u>
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 242,100	\$ 800,000	\$ 0	\$ 0	\$ 1,042,100
Transfers Out	(800,000)	(242,100)	0	0	(1,042,100)
Total Other Financing Sources (Uses)	<u>\$ (557,900)</u>	<u>\$ 557,900</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (311,678)	\$ 163,942	\$ 15,456,279	\$ 353,246	\$ 15,661,789
Fund Balance, July 1, 2022	10,469,486	799,517	4,222,122	3,999,042	19,490,167
Fund Balance, June 30, 2023	<u><u>\$ 10,157,808</u></u>	<u><u>\$ 963,459</u></u>	<u><u>\$ 19,678,401</u></u>	<u><u>\$ 4,352,288</u></u>	<u><u>\$ 35,151,956</u></u>



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, 2023

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)		\$ 15,661,789
(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	\$ 3,536,377	
Less: current-year depreciation expense	<u>(1,931,836)</u>	1,604,541
(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, 2022	\$ (902,407)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	<u>2,909,341</u>	2,006,934
(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	\$ 840,317	
Change in compensated absences payable	(13,033)	
Change in termination benefits	34,984	
Change in net pension asset/liability	(26,115,516)	
Change in deferred outflows related to pensions	(1,721,160)	
Change in deferred inflows related to pensions	29,664,752	
Change in deferred outflows related to OPEB	(74,156)	
Change in deferred inflows related to OPEB	<u>(218,053)</u>	2,398,135
Change in net position of governmental activities (Exhibit B)		<u>\$ 21,671,399</u>

## Exhibit J-6

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>ASSETS</u>			
Cash	\$ 53,854	\$ 1,629,023	\$ 1,682,877
Equity in Pooled Cash and Investments	2,707,073	0	2,707,073
Accounts Receivable	10,538	2,252	12,790
Due from Other Governments	348,141	0	348,141
Due from Other Funds	10,667	0	10,667
Total Assets	<u>\$ 3,130,273</u>	<u>\$ 1,631,275</u>	<u>\$ 4,761,548</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 405,648	\$ 2,185	\$ 407,833
Payroll Deductions Payable	1,427	0	1,427
Total Liabilities	<u>\$ 407,075</u>	<u>\$ 2,185</u>	<u>\$ 409,260</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 2,723,198	\$ 1,629,090	\$ 4,352,288
Total Fund Balances	<u>\$ 2,723,198</u>	<u>\$ 1,629,090</u>	<u>\$ 4,352,288</u>
Total Liabilities and Fund Balances	<u>\$ 3,130,273</u>	<u>\$ 1,631,275</u>	<u>\$ 4,761,548</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, 2023

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	Central Cafeteria	Internal School	
<u>Revenues</u>			
Charges for Current Services	\$ 976,833	\$ 0	\$ 976,833
Other Local Revenues	73,215	2,328,868	2,402,083
State of Tennessee	31,143	0	31,143
Federal Government	3,447,106	0	3,447,106
Total Revenues	<u>\$ 4,528,297</u>	<u>\$ 2,328,868</u>	<u>\$ 6,857,165</u>
<u>Expenditures</u>			
Current:			
Operation of Non-Instructional Services	\$ 4,324,020	\$ 2,179,899	\$ 6,503,919
Total Expenditures	<u>\$ 4,324,020</u>	<u>\$ 2,179,899</u>	<u>\$ 6,503,919</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 204,277</u>	<u>\$ 148,969</u>	<u>\$ 353,246</u>
Net Change in Fund Balances	\$ 204,277	\$ 148,969	\$ 353,246
Fund Balance, July 1, 2022	<u>2,518,921</u>	<u>1,480,121</u>	<u>3,999,042</u>
Fund Balance, June 30, 2023	<u><u>\$ 2,723,198</u></u>	<u><u>\$ 1,629,090</u></u>	<u><u>\$ 4,352,288</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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 16,602,899	\$ 0	\$ 0	\$ 16,602,899	\$ 14,838,700	\$ 15,638,700	\$ 964,199
Licenses and Permits	2,080	0	0	2,080	2,500	2,500	(420)
Charges for Current Services	446,900	0	0	446,900	340,524	511,435	(64,535)
Other Local Revenues	2,562,324	0	0	2,562,324	1,777,300	1,777,300	785,024
State of Tennessee	37,411,716	0	0	37,411,716	36,810,083	39,886,047	(2,474,331)
Federal Government	148,519	0	0	148,519	187,930	187,930	(39,411)
Total Revenues	\$ 57,174,438	\$ 0	\$ 0	\$ 57,174,438	\$ 53,957,037	\$ 58,003,912	\$ (829,474)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 27,161,184	\$ (33,358)	\$ 52,287	\$ 27,180,113	\$ 26,621,512	\$ 28,034,113	\$ 854,000
Special Education Program	3,386,205	0	1,690	3,387,895	3,747,995	3,747,995	360,100
Career and Technical Education Program	1,797,161	(8,477)	960,008	2,748,692	1,768,864	3,262,761	514,069
<u>Support Services</u>							
Attendance	235,057	0	0	235,057	220,914	236,292	1,235
Health Services	768,323	(2,449)	210	766,084	779,829	798,078	31,994
Other Student Support	1,413,073	(40,897)	8,549	1,380,725	1,611,812	1,533,612	152,887
Regular Instruction Program	2,813,677	(4,769)	21,809	2,830,717	2,241,500	2,836,970	6,253
Special Education Program	463,131	(622)	820	463,329	530,120	530,120	66,791
Career and Technical Education Program	114,764	0	1,768	116,532	121,581	121,581	5,049
Technology	214,335	(964)	2,672	216,043	219,700	219,700	3,657
Other Programs	229,383	0	0	229,383	0	229,383	0
Board of Education	847,085	(1,689)	2,299	847,695	1,200,813	879,813	32,118
Director of Schools	458,730	(2,986)	2,584	458,328	439,543	469,543	11,215
Office of the Principal	3,878,075	(10,344)	9,270	3,877,001	3,996,946	4,084,486	207,485
Fiscal Services	464,098	(142)	947	464,903	446,002	483,702	18,799
Operation of Plant	3,291,597	(4,211)	66,816	3,354,202	2,943,400	3,365,400	11,198
Maintenance of Plant	910,496	(13,549)	22,993	919,940	932,791	982,791	62,851
Transportation	3,458,689	(21,501)	13,102	3,450,290	3,137,908	3,580,773	130,483

(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 7/1/2022	Add: Encumbrances 6/30/2023	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	\$ 76,497	\$ 0	\$ 0	\$ 76,497	\$ 116,931	\$ 116,931	\$ 40,434
<u>Operation of Non-Instructional Services</u>							
Community Services	1,780,378	(10,447)	7,718	1,777,649	1,661,963	1,846,221	68,572
Early Childhood Education	1,478,118	(14,324)	3,600	1,467,394	1,414,613	1,519,143	51,749
<u>Capital Outlay</u>							
Regular Capital Outlay	1,688,160	(1,071,502)	721,248	1,337,906	5,000	1,587,295	249,389
Total Expenditures	<u>\$ 56,928,216</u>	<u>\$ (1,242,231)</u>	<u>\$ 1,900,390</u>	<u>\$ 57,586,375</u>	<u>\$ 54,159,737</u>	<u>\$ 60,466,703</u>	<u>\$ 2,880,328</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 246,222	\$ 1,242,231	\$ (1,900,390)	\$ (411,937)	\$ (202,700)	\$ (2,462,791)	\$ 2,050,854
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 242,100	\$ 0	\$ 0	\$ 242,100	\$ 202,700	\$ 202,700	\$ 39,400
Transfers Out	(800,000)	0	0	(800,000)	0	(800,000)	0
Total Other Financing Sources	<u>\$ (557,900)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (557,900)</u>	<u>\$ 202,700</u>	<u>\$ (597,300)</u>	<u>\$ 39,400</u>
Net Change in Fund Balance	\$ (311,678)	\$ 1,242,231	\$ (1,900,390)	\$ (969,837)	\$ 0	\$ (3,060,091)	\$ 2,090,254
Fund Balance, July 1, 2022	10,469,486	(1,242,231)	0	9,227,255	4,604,221	4,604,221	4,623,034
Fund Balance, June 30, 2023	<u><u>\$ 10,157,808</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (1,900,390)</u></u>	<u><u>\$ 8,257,418</u></u>	<u><u>\$ 4,604,221</u></u>	<u><u>\$ 1,544,130</u></u>	<u><u>\$ 6,713,288</u></u>

Exhibit J-9

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Greene County School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 9,770,416	\$ 0	\$ 0	\$ 9,770,416	\$ 18,880,834	\$ 21,315,540	\$ (11,545,124)
Total Revenues	\$ 9,770,416	\$ 0	\$ 0	\$ 9,770,416	\$ 18,880,834	\$ 21,315,540	\$ (11,545,124)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 5,313,529	\$ (38,961)	\$ 42,223	\$ 5,316,791	\$ 9,013,557	\$ 9,505,017	\$ 4,188,226
Special Education Program	1,619,208	(29,850)	3,644	1,593,002	1,413,833	1,971,267	378,265
Career and Technical Education Program	199,612	0	281	199,893	223,712	289,951	90,058
<u>Support Services</u>							
Health Services	374,198	(107,065)	6,250	273,383	34,710	380,699	107,316
Other Student Support	246,054	(576)	3,990	249,468	229,208	289,826	40,358
Regular Instruction Program	630,564	(5,395)	6,448	631,617	743,009	908,244	276,627
Special Education Program	522,456	0	2,143	524,599	375,587	586,595	61,996
Career and Technical Education Program	1,529	0	0	1,529	3,000	1,529	0
Technology	39,241	0	0	39,241	92,400	85,867	46,626
Operation of Plant	108,702	(18,714)	0	89,988	113,690	133,410	43,422
Transportation	115,069	0	0	115,069	70,000	200,569	85,500
<u>Capital Outlay</u>							
Regular Capital Outlay	994,212	(35,476)	1,330,943	2,289,679	6,298,128	6,680,066	4,390,387
Total Expenditures	\$ 10,164,374	\$ (236,037)	\$ 1,395,922	\$ 11,324,259	\$ 18,610,834	\$ 21,033,040	\$ 9,708,781
Excess (Deficiency) of Revenues Over Expenditures	\$ (393,958)	\$ 236,037	\$ (1,395,922)	\$ (1,553,843)	\$ 270,000	\$ 282,500	\$ (1,836,343)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 800,000	\$ 0	\$ 0	\$ 800,000	\$ 0	\$ 800,000	\$ 0
Transfers Out	(242,100)	0	0	(242,100)	(270,000)	(282,500)	40,400
Total Other Financing Sources	\$ 557,900	\$ 0	\$ 0	\$ 557,900	\$ (270,000)	\$ 517,500	\$ 40,400
Net Change in Fund Balance	\$ 163,942	\$ 236,037	\$ (1,395,922)	\$ (995,943)	\$ 0	\$ 800,000	\$ (1,795,943)
Fund Balance, July 1, 2022	799,517	(236,037)	0	563,480	0	0	563,480
Fund Balance, June 30, 2023	\$ 963,459	\$ 0	\$ (1,395,922)	\$ (432,463)	\$ 0	\$ 800,000	\$ (1,232,463)

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 976,833	\$ 0	\$ 0	\$ 976,833	\$ 1,144,918	\$ 1,144,918	\$ (168,085)
Other Local Revenues	73,215	0	0	73,215	1,000	1,000	72,215
State of Tennessee	31,143	0	0	31,143	32,880	32,880	(1,737)
Federal Government	3,447,106	0	0	3,447,106	2,993,411	2,993,411	453,695
Total Revenues	<u>\$ 4,528,297</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,528,297</u>	<u>\$ 4,172,209</u>	<u>\$ 4,172,209</u>	<u>\$ 356,088</u>
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,324,020	\$ (14,188)	\$ 46,808	\$ 4,356,640	\$ 4,172,209	\$ 4,482,209	\$ 125,569
Total Expenditures	<u>\$ 4,324,020</u>	<u>\$ (14,188)</u>	<u>\$ 46,808</u>	<u>\$ 4,356,640</u>	<u>\$ 4,172,209</u>	<u>\$ 4,482,209</u>	<u>\$ 125,569</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 204,277</u>	<u>\$ 14,188</u>	<u>\$ (46,808)</u>	<u>\$ 171,657</u>	<u>\$ 0</u>	<u>\$ (310,000)</u>	<u>\$ 481,657</u>
Net Change in Fund Balance	<u>\$ 204,277</u>	<u>\$ 14,188</u>	<u>\$ (46,808)</u>	<u>\$ 171,657</u>	<u>\$ 0</u>	<u>\$ (310,000)</u>	<u>\$ 481,657</u>
Fund Balance, July 1, 2022	<u>2,518,921</u>	<u>(14,188)</u>	<u>0</u>	<u>2,504,733</u>	<u>1,349,876</u>	<u>1,349,876</u>	<u>1,154,857</u>
Fund Balance, June 30, 2023	<u><u>\$ 2,723,198</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (46,808)</u></u>	<u><u>\$ 2,676,390</u></u>	<u><u>\$ 1,349,876</u></u>	<u><u>\$ 1,039,876</u></u>	<u><u>\$ 1,636,514</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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,410,130	\$ 0	\$ 0	\$ 1,410,130	\$ 1,367,650	\$ 1,367,650	\$ 42,480
Other Local Revenues	139,756	0	0	139,756	20,000	20,000	119,756
State of Tennessee	64,722	0	0	64,722	0	0	64,722
Other Governments and Citizens Groups	15,000,024	0	0	15,000,024	0	15,000,000	24
Total Revenues	\$ 16,614,632	\$ 0	\$ 0	\$ 16,614,632	\$ 1,387,650	\$ 16,387,650	\$ 226,982
<u>Expenditures</u>							
<u>Support Services</u>							
Board of Education	\$ 29,954	\$ 0	\$ 0	\$ 29,954	\$ 23,920	\$ 31,920	\$ 1,966
<u>Capital Projects</u>							
Education Capital Projects	1,128,399	(783,629)	2,803,198	3,147,968	1,363,730	19,655,730	16,507,762
Total Expenditures	\$ 1,158,353	\$ (783,629)	\$ 2,803,198	\$ 3,177,922	\$ 1,387,650	\$ 19,687,650	\$ 16,509,728
Excess (Deficiency) of Revenues Over Expenditures	\$ 15,456,279	\$ 783,629	\$ (2,803,198)	\$ 13,436,710	\$ 0	\$ (3,300,000)	\$ 16,736,710
Net Change in Fund Balance	\$ 15,456,279	\$ 783,629	\$ (2,803,198)	\$ 13,436,710	\$ 0	\$ (3,300,000)	\$ 16,736,710
Fund Balance, July 1, 2022	4,222,122	(783,629)	0	3,438,493	2,559,940	5,859,940	(2,421,447)
Fund Balance, June 30, 2023	\$ 19,678,401	\$ 0	\$ (2,803,198)	\$ 16,875,203	\$ 2,559,940	\$ 2,559,940	\$ 14,315,263



## MISCELLANEOUS SCHEDULES

Exhibit K-1

Greene County, Tennessee  
Schedule of Changes in Long-term Other Loans and Bonds  
For the Year Ended June 30, 2023

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
<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	\$ 2,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000
<u>Payable through Education Debt Service Fund</u>								
Energy Efficient Schools Initiative	809,679	0.75	6-24-16	12-1-23	\$ 190,371	\$ 0	\$ 126,672	\$ 63,699
Total Other Loans Payable					\$ 2,190,371	\$ 0	\$ 1,126,672	\$ 1,063,699
<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	\$ 290,000	\$ 0	\$ 290,000	\$ 0
General Obligation - Refunding	5,945,000	2 to 5	11-24-20	6-1-25	4,450,000	0	1,415,000	3,035,000
General Obligation, Series 2021	9,565,000	2 to 4	11-4-21	6-1-46	9,555,000	0	10,000	9,545,000
Total Payable through General Debt Service Fund					\$ 14,295,000	\$ 0	\$ 1,715,000	\$ 12,580,000
<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	\$ 5,565,000	\$ 0	\$ 1,300,000	\$ 4,265,000
Rural School Bonds, Series 2020	9,430,000	2 to 5	11-24-20	6-1-41	8,700,000	0	320,000	8,380,000
Rural School Bonds, Series 2022	13,655,000	4 to 5	8-26-22	6-1-42	0	13,655,000	25,000	13,630,000
Total Payable through Education Debt Service Fund					\$ 14,265,000	\$ 13,655,000	\$ 1,645,000	\$ 26,275,000
Total Bonds Payable					\$ 28,560,000	\$ 13,655,000	\$ 3,360,000	\$ 38,855,000

Exhibit K-2

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

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2024	\$ 1,063,699	\$ 121	\$ 1,063,820
Total	\$ 1,063,699	\$ 121	\$ 1,063,820

  

Year Ending June 30	Bonds		
	Principal	Interest	Total
2024	\$ 3,215,000	\$ 1,392,625	\$ 4,607,625
2025	3,685,000	1,232,075	4,917,075
2026	2,690,000	1,094,025	3,784,025
2027	1,285,000	1,006,725	2,291,725
2028	1,350,000	945,875	2,295,875
2029	1,415,000	881,925	2,296,925
2030	1,480,000	814,875	2,294,875
2031	1,540,000	753,725	2,293,725
2032	1,590,000	702,675	2,292,675
2033	1,640,000	649,575	2,289,575
2034	1,695,000	594,425	2,289,425
2035	1,750,000	537,125	2,287,125
2036	1,815,000	477,525	2,292,525
2037	1,875,000	415,275	2,290,275
2038	1,940,000	350,625	2,290,625
2039	2,000,000	292,825	2,292,825
2040	2,060,000	232,344	2,292,344
2041	2,120,000	169,256	2,289,256
2042	1,605,000	103,438	1,708,438
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	\$ 38,855,000	\$ 12,768,523	\$ 51,623,523

Greene County, Tennessee  
Schedule of Leases Receivable  
Primary Government  
June 30, 2023

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-22	Deductions	Balance 6-30-23
<u>PRIMARY GOVERNMENT</u>								
<u>General Fund</u>								
Building Rental	Takoma Regional Hospital, Inc.	\$ 500,000	11-17-21	11-16-24	2.05231 %	\$ 365,517	\$ 160,383	\$ 205,134
Total General Fund						<u>\$ 365,517</u>	<u>\$ 160,383</u>	<u>\$ 205,134</u>
<u>General Capital Projects Fund</u>								
Building Rental	State of Tennessee	225,000	8-1-21	7-31-26	2.05231	\$ 176,114	\$ 41,776	\$ 134,338
Total General Capital Projects Fund						<u>\$ 176,114</u>	<u>\$ 41,776</u>	<u>\$ 134,338</u>
Total Leases Receivable						<u>\$ 541,631</u>	<u>\$ 202,159</u>	<u>\$ 339,472</u>

Exhibit K-4

Greene County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented Greene County School Department

For the Year Ended June 30, 2023

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Shared costs	\$ 125,000
Total Transfers Primary Government			<u>\$ 125,000</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	School Federal Projects	Cash flow	\$ 800,000
School Federal Projects	General Purpose School	Indirect costs	<u>242,100</u>
Total Transfers Discretely Presented Greene County School Department			<u>\$ 1,042,100</u>

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, 2023

Official	Authorization	Bond	Surety
<b>County Mayor</b>	Section 8-24-102, TCA	\$ 100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Road Superintendent</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Director of Schools</b>	State Board of Education and County Board of Education	100,000	The Cincinnati Insurance Company
Base salary			
Travel allowance			
Bonus			
Chief executive officer training supplement			
Total compensation			
<b>Trustee</b>	Section 8-24-102, TCA	3,259,685	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Assessor of Property</b>	Section 8-24-102, TCA	50,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>County Clerk</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Circuit and General Sessions Courts Clerk - Christopher Shepard (7/1/22-8/31/22)</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Circuit and General Sessions Courts Clerk - Whitney Collins (9/1/22-6/30/23)</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
Total Circuit and General Sessions Court Clerk Compensation			
<b>Clerk and Master - Kay Armstrong (7/1/22-3/31/23)</b>	Section 8-24-102, TCA	105,000	The Cincinnati Insurance Company
Base salary			
Special commissioner fee			
Total compensation			
<b>Clerk and Master - Bland Justis (4/1/23-6/30/23)</b>	Section 8-24-102, TCA	105,000	The Cincinnati Insurance Company
Base salary			
Special commissioner fee			
Total compensation			
Total Clerk and Master Compensation			
<b>Register of Deeds - Joy Rader Nunnally (7/1/22-8/31/22)</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
<b>Register of Deeds - Karen Ottinger (9/1/22-6/30/23)</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary/Total compensation			
Total Register of Deeds Compensation			
<b>Sheriff</b>	Section 8-24-102, TCA	100,000	The Cincinnati Insurance Company
Base salary			
Superintendent of workhouse (10% on base)			
Law enforcement training supplement			
Total compensation			
<b>Purchasing Agent</b>	County Commission	100,000	The Cincinnati Insurance Company
Base salary			
Accrued leave payout			
Bonus			
Total compensation			
<b>Director of Accounts and Budgets</b>	County Commission	100,000	The Cincinnati Insurance Company
Base salary			
Bonus			
Total compensation			
Employee Blanket Bonds:			
Employee Fidelity - County Departments		150,000	The Cincinnati Insurance Company
Employee Fidelity - School Department		150,000	Travelers Casualty and Surety Company of America

## Exhibit K-6

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2023

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 11,287,497	\$ 2,303,371	\$ 813,126	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	272,290	47,496	14,804	0	0	0
Trustee's Collections - Bankruptcy	414	73	23	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	123,700	19,880	6,196	0	0	0
Interest and Penalty	102,907	19,009	6,377	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	6,619	1,322	459	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	17,048	3,430	1,198	0	0	0
Payments in-Lieu-of Taxes - Other	46,615	9,487	3,342	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	288,967	0	0	0	0	0
Wheel Tax	900,766	0	0	0	0	0
Litigation Tax - General	255,526	0	0	0	0	0
Litigation Tax - Special Purpose	137,672	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	986,894	0	0	0	0	0
Mixed Drink Tax	4,331	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	148,841	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	90,855	18,537	6,543	0	0	0
Wholesale Beer Tax	216,805	0	0	0	0	0
Total Local Taxes	\$ 14,887,747	\$ 2,422,605	\$ 852,068	\$ 0	\$ 0	\$ 0

(Continued)

## Exhibit K-6

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

	Special Revenue Funds					Constitu - tional Officers - Fees
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 3,199	\$ 0	\$ 0	\$ 0	\$ 0	0
Animal Vaccination	14,063	0	0	0	0	0
Cable TV Franchise	396,117	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,668	0	0	0	0	0
Building Permits	312,565	0	0	0	0	0
Other Permits	0	0	0	0	0	0
Total Licenses and Permits	\$ 728,612	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 32,125	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	8,443	0	0	0	0	0
Drug Control Fines	0	0	0	4,322	0	0
Jail Fees	5,644	0	0	0	0	0
Data Entry Fee - Circuit Court	2,744	0	0	0	0	0
Courtroom Security Fee	6,054	0	0	0	0	0
<u>Criminal Court</u>						
Fines	4,879	0	0	0	0	0
Drug Court Fees	2,188	0	0	0	0	0
DUI Treatment Fines	2,509	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	48,043	0	0	0	0	0
Officers Costs	78,381	0	0	0	0	0
Game and Fish Fines	133	0	0	0	0	0

(Continued)



## Exhibit K-6

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

	Special Revenue Funds					Constitu - tional Officers - Fees
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 17,619	\$ 0	\$ 0
Drug Court Fees	13,137	0	0	0	0	0
Jail Fees	132,786	0	0	0	0	0
DUI Treatment Fines	10,039	0	0	0	0	0
Data Entry Fee - General Sessions Court	37,116	0	0	0	0	0
Courtroom Security Fee	128,019	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	5,101	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	1,064	0	0	0	0	0
Data Entry Fee - Chancery Court	5,528	0	0	0	0	0
Courtroom Security Fee	10,052	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	3,156	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	25,968	0	0
Other Fines, Forfeitures, and Penalties	5,014	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 542,155	\$ 0	\$ 0	\$ 47,909	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 1,034,096	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	33,052	0	0	0	0
Patient Charges	4,678,762	0	0	0	0	0
Work Release Charges for Board	825	0	0	0	0	0

(Continued)

## Exhibit K-6

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

	Special Revenue Funds					Constitu - tional Officers - Fees
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Other General Service Charges	\$ 2,280	\$ 0	\$ 0	\$ 0	\$ 0	0
Service Charges	21,201	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	12,610	0	0	0	0	0
Copy Fees	2,534	0	0	0	0	0
Greenbelt Late Application Fee	500	0	0	0	0	0
Telephone Commissions	136,153	0	0	0	0	0
Additional Fees - Titling and Registration	80,254	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	6,008
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	5,860
Data Processing Fee - Register	24,618	0	0	0	0	0
Data Processing Fee - Sheriff	5,724	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	6,600	0	0	0	0	0
Data Processing Fee - County Clerk	9,174	0	0	0	0	0
Vehicle Registration Reinstatement Fees	4,255	0	0	0	0	0
Total Charges for Current Services	\$ 4,985,490	\$ 1,067,148	\$ 0	\$ 0	\$ 0	11,868
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 1,161,583	\$ 236,855	\$ 81,611	\$ 0	\$ 0	0
Lease/Rentals	167,882	57,347	0	0	0	0
Lease Interest	6,285	0	0	0	0	0
Sale of Materials and Supplies	2,946	0	0	0	0	0
Commissary Sales	627,135	0	0	0	0	0
Sale of Recycled Materials	4,339	224,714	0	0	0	0
Miscellaneous Refunds	18,802	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	\$ 19,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Equipment	265,760	36,770	0	15,379	0	0
Contributions and Gifts	82,996	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	4,291	0	0	0	0	0
Total Other Local Revenues	<u>\$ 2,361,822</u>	<u>\$ 555,686</u>	<u>\$ 81,611</u>	<u>\$ 15,379</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 1,064,829	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	157,200	0	0	0	0	0
General Sessions Court Clerk	806,762	0	0	0	0	0
Clerk and Master	228,309	0	0	0	0	0
Register	357,218	0	0	0	0	0
Sheriff	21,122	0	0	0	0	0
Trustee	1,135,574	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 3,771,014</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	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	55,999	0	0	0	0
Other General Government Grants	93,863	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	61,600	0	0	0	0	0
Other Public Safety Grants	171,023	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>Health and Welfare Grants</u>						
Health Department Programs	\$ 359,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	65,715	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	821	0	0	0	0	0
Beer Tax	19,200	0	0	0	0	0
Vehicle Certificate of Title Fees	14,018	0	0	0	0	0
Alcoholic Beverage Tax	168,280	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	333,803	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,257,504	0	0	0
State Revenue Sharing - Telecommunications	79,302	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	79,037	0	0	0	0	0
Contracted Prisoner Boarding	568,968	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	10,151	0	0	0	0	0
Other State Revenues	222,872	0	0	0	0	0
Total State of Tennessee	\$ 2,272,105	\$ 55,999	\$ 1,257,504	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Disaster Relief	\$ 2,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Law Enforcement Grants	80,429	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>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
American Rescue Plan Act Grant #1	\$ 0	\$ 0	\$ 134,342	\$ 0	\$ 0	\$ 0
Other Federal through State	3,032	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	11,230	0	0	0	0	0
Forest Service	10,458	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	2,051,189	0
Other Direct Federal Revenue	173,946	0	0	0	0	0
Total Federal Government	<u>\$ 281,958</u>	<u>\$ 0</u>	<u>\$ 134,342</u>	<u>\$ 0</u>	<u>\$ 2,051,189</u>	<u>\$ 0</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 165,495	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	85,125	0	0	0	0	0
Contracted Services	6,205	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	13,243	0	0	0	0	0
<u>Other</u>						
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 270,068</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	<u>\$ 30,100,971</u>	<u>\$ 4,101,438</u>	<u>\$ 2,325,525</u>	<u>\$ 63,288</u>	<u>\$ 2,051,189</u>	<u>\$ 11,868</u>

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 0	\$ 1,494,976	\$ 279,498	\$ 677,254	\$ 0	\$ 16,855,722
Trustee's Collections - Prior Year	0	35,289	7,157	16,232	0	393,268
Trustee's Collections - Bankruptcy	0	54	9	25	0	598
Circuit Clerk/Clerk and Master Collections - Prior Years	0	14,771	4,076	6,794	0	175,417
Interest and Penalty	0	14,839	3,443	6,817	0	153,392
Payments in-Lieu-of Taxes - T.V.A.	0	872	238	397	0	9,907
Payments in-Lieu-of Taxes - Local Utilities	0	2,248	614	1,023	0	25,561
Payments in-Lieu-of Taxes - Other	0	6,153	1,360	2,797	0	69,754
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	3,653,372	0	0	3,653,372
Hotel/Motel Tax	0	192,644	0	0	192,645	674,256
Wheel Tax	3,227,746	0	0	0	0	4,128,512
Litigation Tax - General	0	0	0	0	0	255,526
Litigation Tax - Special Purpose	0	0	0	0	0	137,672
Litigation Tax - Jail, Workhouse, or Courthouse	0	195,761	0	0	0	195,761
Business Tax	0	0	0	0	0	986,894
Mixed Drink Tax	0	0	0	0	0	4,331
Mineral Severance Tax	135,105	0	0	0	0	135,105
Other County Local Option Taxes	0	0	0	0	0	148,841
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	11,995	3,271	5,452	0	136,653
Wholesale Beer Tax	0	0	0	0	0	216,805
Total Local Taxes	\$ 3,362,851	\$ 1,969,602	\$ 3,953,038	\$ 716,791	\$ 192,645	\$ 28,357,347

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,199
Animal Vaccination	0	0	0	0	0	14,063
Cable TV Franchise	0	0	0	0	0	396,117
<u>Permits</u>						
Beer Permits	0	0	0	0	0	2,668
Building Permits	0	0	0	0	0	312,565
Other Permits	150	0	0	0	0	150
Total Licenses and Permits	\$ 150	\$ 0	\$ 0	\$ 0	\$ 0	728,762
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32,125
Officers Costs	0	0	0	0	0	8,443
Drug Control Fines	0	0	0	0	0	4,322
Jail Fees	0	0	0	0	0	5,644
Data Entry Fee - Circuit Court	0	0	0	0	0	2,744
Courtroom Security Fee	0	0	0	0	0	6,054
<u>Criminal Court</u>						
Fines	0	0	0	0	0	4,879
Drug Court Fees	0	0	0	0	0	2,188
DUI Treatment Fines	0	0	0	0	0	2,509
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	48,043
Officers Costs	0	0	0	0	0	78,381
Game and Fish Fines	0	0	0	0	0	133

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17,619
Drug Court Fees	0	0	0	0	0	13,137
Jail Fees	0	0	0	0	0	132,786
DUI Treatment Fines	0	0	0	0	0	10,039
Data Entry Fee - General Sessions Court	0	0	0	0	0	37,116
Courtroom Security Fee	0	0	0	0	0	128,019
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	5,101
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	1,064
Data Entry Fee - Chancery Court	0	0	0	0	0	5,528
Courtroom Security Fee	0	0	0	0	0	10,052
<u>Other Courts - In-county</u>						
Drug Court Fees	0	0	0	0	0	3,156
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	25,968
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	5,014
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	590,064
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,034,096
Solid Waste Disposal Fee	0	0	0	0	0	33,052
Patient Charges	0	0	0	0	0	4,678,762
Work Release Charges for Board	0	0	0	0	0	825

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Other General Service Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,280
Service Charges	0	0	0	0	0	21,201
<u>Fees</u>						
Subdivision Lot Fees	0	0	0	0	0	12,610
Copy Fees	0	0	0	0	0	2,534
Greenbelt Late Application Fee	0	0	0	0	0	500
Telephone Commissions	0	0	0	0	0	136,153
Additional Fees - Titling and Registration	0	0	0	0	0	80,254
Constitutional Officers' Fees and Commissions	0	0	0	0	0	6,008
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	5,860
Data Processing Fee - Register	0	0	0	0	0	24,618
Data Processing Fee - Sheriff	0	0	0	0	0	5,724
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	6,600
Data Processing Fee - County Clerk	0	0	0	0	0	9,174
Vehicle Registration Reinstatement Fees	0	0	0	0	0	4,255
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6,064,506
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 135,821	\$ 37,898	\$ 63,162	\$ 0	1,716,930
Lease/Rentals	0	0	0	41,776	0	267,005
Lease Interest	0	0	0	3,224	0	9,509
Sale of Materials and Supplies	31,447	0	0	0	0	34,393
Commissary Sales	0	0	0	0	0	627,135
Sale of Recycled Materials	4,462	0	0	0	0	233,515
Miscellaneous Refunds	0	0	0	250,000	0	268,802

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19,803
Sale of Equipment	128,178	0	0	0	0	446,087
Contributions and Gifts	0	0	0	0	0	82,996
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	4,291
Total Other Local Revenues	\$ 164,087	\$ 135,821	\$ 37,898	\$ 358,162	\$ 0	\$ 3,710,466
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,064,829
Circuit Court Clerk	0	0	0	0	0	157,200
General Sessions Court Clerk	0	0	0	0	0	806,762
Clerk and Master	0	0	0	0	0	228,309
Register	0	0	0	0	0	357,218
Sheriff	0	0	0	0	0	21,122
Trustee	0	0	0	0	0	1,135,574
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,771,014
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,000
Solid Waste Grants	0	0	0	0	0	55,999
Other General Government Grants	0	0	0	0	0	93,863
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	61,600
Other Public Safety Grants	0	0	0	0	0	171,023

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	359,288
<u>Public Works Grants</u>						
State Aid Program	535,781	0	0	0	0	535,781
Litter Program	0	0	0	0	0	65,715
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	821
Beer Tax	0	0	0	0	0	19,200
Vehicle Certificate of Title Fees	0	0	0	0	0	14,018
Alcoholic Beverage Tax	0	0	0	0	0	168,280
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	333,803
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,257,504
State Revenue Sharing - Telecommunications	0	0	0	0	0	79,302
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	79,037
Contracted Prisoner Boarding	0	0	0	0	0	568,968
Gasoline and Motor Fuel Tax	3,220,977	0	0	0	0	3,220,977
Petroleum Special Tax	46,481	0	0	0	0	46,481
Registrar's Salary Supplement	0	0	0	0	0	15,164
State Shared Sales Tax - Cities	0	0	0	0	0	10,151
Other State Revenues	0	0	0	0	0	222,872
Total State of Tennessee	\$ 3,803,239	\$ 0	\$ 0	\$ 0	\$ 0	7,388,847
<u>Federal Government</u>						
<u>Federal Through State</u>						
Disaster Relief	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,863
Law Enforcement Grants	0	0	0	0	0	80,429

(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		Total
	Highway / Public Works	General Debt Service	Education Debt Service	General Capital Projects	Other Capital Projects	
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
American Rescue Plan Act Grant #1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	134,342
Other Federal through State	0	0	0	56,983	0	60,015
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	0	0	0	0	0	11,230
Forest Service	14,883	0	0	0	0	25,341
American Rescue Plan Act Grant #6	0	0	0	0	0	2,051,189
Other Direct Federal Revenue	0	0	0	0	0	173,946
Total Federal Government	\$ 14,883	\$ 0	\$ 0	\$ 56,983	\$ 0	\$ 2,539,355
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	165,495
Contributions	0	0	0	0	0	85,125
Contracted Services	7,051	0	0	0	0	13,256
<u>Citizens Groups</u>						
Donations	0	0	0	0	0	13,243
<u>Other</u>						
Opioid Settlement Funds - Past Remediation	0	234,674	0	0	0	234,674
Total Other Governments and Citizens Groups	\$ 7,051	\$ 234,674	\$ 0	\$ 0	\$ 0	\$ 511,793
Total	\$ 7,352,261	\$ 2,340,097	\$ 3,990,936	\$ 1,131,936	\$ 192,645	\$ 53,662,154

## 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, 2023

	Special Revenue Funds				Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 5,887,733	\$ 0	\$ 0	\$ 0	\$ 1,355,748	\$ 7,243,481
Trustee's Collections - Prior Year	158,733	0	0	0	18,829	177,562
Trustee's Collections - Bankruptcy	243	0	0	0	29	272
Circuit Clerk/Clerk and Master Collections - Prior Years	66,962	0	0	0	7,944	74,906
Interest and Penalty	66,506	0	0	0	8,421	74,927
Payments in-Lieu-of Taxes - T.V.A.	5,355	0	0	0	743	6,098
Payments in-Lieu-of Taxes - Local Utilities	287,756	0	0	0	1,960	289,716
Payments in-Lieu-of Taxes - Other	24,381	0	0	0	5,552	29,933
<u>County Local Option Taxes</u>						
Local Option Sales Tax	10,053,383	0	0	0	0	10,053,383
Mixed Drink Tax	4,331	0	0	0	0	4,331
<u>Statutory Local Taxes</u>						
Bank Excise Tax	47,411	0	0	0	10,904	58,315
Other Statutory Local Taxes	105	0	0	0	0	105
Total Local Taxes	\$ 16,602,899	\$ 0	\$ 0	\$ 0	\$ 1,410,130	\$ 18,013,029
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,080	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,080
Total Licenses and Permits	\$ 2,080	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,080
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Sale of Electricity	\$ 2,879	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,879

(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>Charges for Current Services (Cont.)</u>						
<u>Education Charges</u>						
Lunch Payments - Children	\$ 0	\$ 0	\$ 420,215	\$ 0	\$ 0	\$ 420,215
Lunch Payments - Adults	0	0	82,630	0	0	82,630
Income from Breakfast	0	0	112,211	0	0	112,211
A la Carte Sales	0	0	361,777	0	0	361,777
Transportation - Other State Systems	45,459	0	0	0	0	45,459
Receipts from Individual Schools	61,271	0	0	0	0	61,271
Community Service Fees - Children	337,291	0	0	0	0	337,291
Total Charges for Current Services	\$ 446,900	\$ 0	\$ 976,833	\$ 0	\$ 0	\$ 1,423,733
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 962,335	\$ 0	\$ 73,215	\$ 0	\$ 139,756	\$ 1,175,306
Lease/Rentals	70,816	0	0	0	0	70,816
Sale of Recycled Materials	1,850	0	0	0	0	1,850
Miscellaneous Refunds	188,440	0	0	0	0	188,440
<u>Nonrecurring Items</u>						
Sale of Equipment	14,274	0	0	0	0	14,274
Damages Recovered from Individuals	375	0	0	0	0	375
Contributions and Gifts	1,307,831	0	0	0	0	1,307,831
<u>Other Local Revenues</u>						
Other Local Revenues	16,403	0	0	2,328,868	0	2,345,271
Total Other Local Revenues	\$ 2,562,324	\$ 0	\$ 73,215	\$ 2,328,868	\$ 139,756	\$ 5,104,163

(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</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 229,383	\$ 0	\$ 0	\$ 0	\$ 0	229,383
<u>Health and Welfare Grants</u>						
Other Health and Welfare Grants	0	0	0	0	64,722	64,722
<u>State Education Funds</u>						
Basic Education Program	34,897,955	0	0	0	0	34,897,955
Early Childhood Education	1,468,298	0	0	0	0	1,468,298
School Food Service	0	0	31,143	0	0	31,143
Driver Education	21,011	0	0	0	0	21,011
Other State Education Funds	363,122	0	0	0	0	363,122
Coordinated School Health	99,794	0	0	0	0	99,794
Family Resource Centers	29,612	0	0	0	0	29,612
Career Ladder Program	62,251	0	0	0	0	62,251
Other Vocational	39,156	0	0	0	0	39,156
<u>Other State Revenues</u>						
Other State Grants	3,135	0	0	0	0	3,135
Safe Schools	195,749	0	0	0	0	195,749
Other State Revenues	2,250	0	0	0	0	2,250
Total State of Tennessee	\$ 37,411,716	\$ 0	\$ 31,143	\$ 0	\$ 64,722	\$ 37,507,581
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,203,419	\$ 0	\$ 0	2,203,419
USDA - Commodities	0	0	237,037	0	0	237,037
Breakfast	0	0	759,394	0	0	759,394

(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>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
USDA - Other	\$ 0	\$ 0	\$ 247,256	\$ 0	\$ 0	\$ 247,256
Vocational Education - Basic Grants to States	0	203,827	0	0	0	203,827
Title I Grants to Local Education Agencies	0	2,279,140	0	0	0	2,279,140
Special Education - Grants to States	0	2,056,066	0	0	0	2,056,066
Special Education Preschool Grants	0	32,987	0	0	0	32,987
English Language Acquisition Grants	0	11,403	0	0	0	11,403
Rural Education	0	80,128	0	0	0	80,128
Eisenhower Professional Development State Grants	0	361,452	0	0	0	361,452
COVID-19 Grant B	0	712,332	0	0	0	712,332
COVID-19 Grant D	0	64,000	0	0	0	64,000
American Rescue Plan Act Grant #1	0	2,906,487	0	0	0	2,906,487
American Rescue Plan Act Grant #2	0	114,163	0	0	0	114,163
American Rescue Plan Act Grant #4	0	5,597	0	0	0	5,597
Other Federal through State	76,740	942,834	0	0	0	1,019,574
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	27,129	0	0	0	0	27,129
Forest Service	44,650	0	0	0	0	44,650
Total Federal Government	\$ 148,519	\$ 9,770,416	\$ 3,447,106	\$ 0	\$ 0	\$ 13,366,041
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000,024	\$ 15,000,024
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000,024	\$ 15,000,024
Total	\$ 57,174,438	\$ 9,770,416	\$ 4,528,297	\$ 2,328,868	\$ 16,614,632	\$ 90,416,651



## Exhibit K-8

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2023

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	109,850	
Social Security		6,795	
Pensions		4,406	
Employer Medicare		1,593	
Communication		8,400	
Dues and Memberships		4,813	
Legal Notices, Recording, and Court Costs		293	
Postal Charges		155	
Rentals		1,903	
Other Charges		1,130	
Land		1,300,000	
Total County Commission			\$ 1,439,338

County Mayor/Executive

County Official/Administrative Officer	\$	128,364	
Assistant(s)		35,425	
Social Security		9,896	
Pensions		15,170	
Life Insurance		43	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		2,315	
Communication		581	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		1,068	
Maintenance and Repair Services - Office Equipment		137	
Postal Charges		10	
Rentals		6,300	
Office Supplies		946	
Premiums on Corporate Surety Bonds		639	
Furniture and Fixtures		113	
Total County Mayor/Executive			217,152

Personnel Office

Supervisor/Director	\$	64,496	
Social Security		3,785	
Pensions		5,966	
Life Insurance		21	
Medical Insurance		13,873	
Unemployment Compensation		21	
Employer Medicare		885	
Legal Notices, Recording, and Court Costs		128	
Licenses		14	
Rentals		633	
Other Contracted Services		51,935	
Office Supplies		242	
Total Personnel Office			141,999

(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	\$	177,409	
Paraprofessionals		46,520	
Overtime Pay		4,168	
Social Security		12,296	
Pensions		21,101	
Life Insurance		35	
Medical Insurance		23,621	
Unemployment Compensation		42	
Employer Medicare		3,225	
Other Fringe Benefits		120	
Communication		1,076	
Dues and Memberships		175	
Legal Notices, Recording, and Court Costs		56	
Postal Charges		148	
Printing, Stationery, and Forms		225	
Rentals		369	
Travel		971	
Tuition		550	
Other Contracted Services		4,668	
Office Supplies		198	
Periodicals		163	
Total County Attorney			\$ 297,136

Election Commission

County Official/Administrative Officer	\$	90,931
Clerical Personnel		59,783
Temporary Personnel		44,967
Overtime Pay		3,303
Election Commission		7,340
Election Workers		43,195
Social Security		10,947
Pensions		14,135
Life Insurance		65
Medical Insurance		27,900
Unemployment Compensation		197
Employer Medicare		2,885
Communication		4,524
Contracts with Private Agencies		5,475
Data Processing Services		16,635
Legal Notices, Recording, and Court Costs		13,614
Maintenance and Repair Services - Equipment		44,744
Maintenance and Repair Services - Office Equipment		7,004
Postal Charges		2,081
Printing, Stationery, and Forms		15,403
Rentals		2,113
Travel		2,610
Tuition		800

(Continued)

## Exhibit K-8

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

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

Office Supplies	\$	7,889	
Periodicals		160	
Other Supplies and Materials		1,638	
Data Processing Equipment		5,171	
Total Election Commission			\$ 435,509

Register of Deeds

County Official/Administrative Officer	\$	101,034	
Accountants/Bookkeepers		36,281	
Clerical Personnel		116,428	
Social Security		15,289	
Pensions		23,337	
Life Insurance		117	
Medical Insurance		72,948	
Unemployment Compensation		101	
Employer Medicare		3,575	
Other Fringe Benefits		120	
Communication		794	
Data Processing Services		1,900	
Dues and Memberships		255	
Postal Charges		75	
Rentals		23,484	
Travel		1,295	
Tuition		600	
Office Supplies		1,568	
Premiums on Corporate Surety Bonds		2,421	
Total Register of Deeds			401,622

Codes Compliance

Postal Charges	\$	805	
Total Codes Compliance			805

Geographical Information Systems

Salary Supplements	\$	6,755	
Social Security		400	
Pensions		628	
Unemployment Compensation		5	
Employer Medicare		94	
Maintenance and Repair Services - Equipment		5,252	
Travel		175	
Tuition		1,000	
Office Supplies		1,366	
Data Processing Equipment		1,677	
Total Geographical Information Systems			17,352

County Buildings

Maintenance Personnel	\$	91,957	
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(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.)

Part-time Personnel	\$	4,486	
Overtime Pay		12,656	
Social Security		6,526	
Pensions		9,544	
Life Insurance		56	
Medical Insurance		35,784	
Unemployment Compensation		74	
Employer Medicare		1,526	
Communication		5,898	
Licenses		33	
Maintenance and Repair Services - Buildings		40,124	
Maintenance and Repair Services - Equipment		42,225	
Maintenance and Repair Services - Vehicles		1,280	
Pest Control		2,477	
Rentals		116	
Other Contracted Services		99,966	
Custodial Supplies		11,563	
Diesel Fuel		235	
Electricity		252,915	
Equipment and Machinery Parts		6,171	
Gasoline		2,800	
General Construction Materials		22,042	
Natural Gas		24,141	
Tires and Tubes		541	
Uniforms		77	
Water and Sewer		12,835	
Other Supplies and Materials		2,323	
Building Improvements		962	
Other Equipment		1,352	
Total County Buildings			\$ 692,685

FinanceAccounting and Budgeting

Supervisor/Director	\$	82,688
Accountants/Bookkeepers		192,191
Social Security		16,184
Pensions		25,470
Life Insurance		134
Medical Insurance		77,446
Unemployment Compensation		151
Employer Medicare		3,785
Other Fringe Benefits		210
Audit Services		29,464
Communication		7,596
Data Processing Services		27,125
Dues and Memberships		295
Legal Notices, Recording, and Court Costs		1,243

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Finance (Cont.)Accounting and Budgeting (Cont.)

Maintenance and Repair Services - Office Equipment	\$	7,584	
Postal Charges		3,227	
Printing, Stationery, and Forms		4,343	
Rentals		1,364	
Tuition		100	
Other Contracted Services		8,455	
Office Supplies		9,114	
Other Supplies and Materials		441	
Premiums on Corporate Surety Bonds		17	
Data Processing Equipment		2,976	
Furniture and Fixtures		200	
Office Equipment		183	
Total Accounting and Budgeting			\$ 501,986

Purchasing

Supervisor/Director	\$	63,578	
Purchasing Personnel		39,533	
Social Security		5,910	
Pensions		9,525	
Life Insurance		48	
Medical Insurance		36,382	
Unemployment Compensation		42	
Employer Medicare		1,382	
Other Fringe Benefits		70	
Communication		1,058	
Dues and Memberships		290	
Legal Notices, Recording, and Court Costs		616	
Maintenance and Repair Services - Office Equipment		199	
Postal Charges		72	
Printing, Stationery, and Forms		590	
Rentals		1,177	
Office Supplies		912	
Premiums on Corporate Surety Bonds		852	
Total Purchasing			162,236

Property Assessor's Office

County Official/Administrative Officer	\$	101,034	
Assistant(s)		43,799	
Data Processing Personnel		14,967	
Assessment Personnel		218,205	
Board and Committee Members Fees		5,170	
Social Security		22,521	
Pensions		35,049	
Life Insurance		198	
Medical Insurance		130,258	
Unemployment Compensation		184	
Employer Medicare		5,267	

(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 Fringe Benefits	\$	210	
Communication		1,208	
Contracts with Government Agencies		23,166	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		174	
Maintenance and Repair Services - Office Equipment		1,859	
Maintenance and Repair Services - Vehicles		848	
Postal Charges		1,717	
Printing, Stationery, and Forms		145	
Rentals		903	
Travel		802	
Tuition		790	
Other Contracted Services		44,090	
Equipment and Machinery Parts		818	
Garage Supplies		26	
Office Supplies		3,341	
Periodicals		184	
Other Supplies and Materials		1,981	
Other Charges		750	
Data Processing Equipment		36	
Furniture and Fixtures		373	
Total Property Assessor's Office			\$ 662,073

Reappraisal Program

Contracts with Government Agencies	\$	29,215	
Maintenance and Repair Services - Office Equipment		218	
Gasoline		3,641	
Total Reappraisal Program			33,074

County Trustee's Office

County Official/Administrative Officer	\$	101,034	
Assistant(s)		39,340	
Accountants/Bookkeepers		34,600	
Clerical Personnel		21,778	
Part-time Personnel		20,678	
Overtime Pay		794	
Social Security		11,996	
Pensions		18,297	
Life Insurance		77	
Medical Insurance		34,148	
Unemployment Compensation		119	
Employer Medicare		3,106	
Communication		581	
Dues and Memberships		1,083	
Legal Notices, Recording, and Court Costs		22	
Maintenance and Repair Services - Office Equipment		17,585	
Postal Charges		25,202	

(Continued)

## Exhibit K-8

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

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

Printing, Stationery, and Forms	\$	161	
Rentals		966	
Travel		2,648	
Tuition		1,835	
Office Supplies		3,176	
Premiums on Corporate Surety Bonds		4,670	
Data Processing Equipment		5,798	
Office Equipment		46	
Total County Trustee's Office			\$ 349,740

County Clerk's Office

County Official/Administrative Officer	\$	101,034	
Assistant(s)		44,125	
Clerical Personnel		189,774	
Part-time Personnel		10,742	
Overtime Pay		3,995	
Social Security		20,951	
Pensions		31,008	
Life Insurance		181	
Medical Insurance		86,155	
Unemployment Compensation		210	
Employer Medicare		4,899	
Communication		2,231	
Dues and Memberships		1,023	
Legal Notices, Recording, and Court Costs		514	
Maintenance and Repair Services - Office Equipment		29,760	
Postal Charges		58,954	
Printing, Stationery, and Forms		3,217	
Rentals		2,404	
Travel		2,121	
Other Contracted Services		84	
Office Supplies		11,810	
Periodicals		578	
Premiums on Corporate Surety Bonds		639	
Other Charges		340	
Data Processing Equipment		19,911	
Office Equipment		450	
Total County Clerk's Office			627,110

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	101,034
Assistant(s)		49,298
Accountants/Bookkeepers		34,322
Clerical Personnel		319,243
Part-time Personnel		19,534
Overtime Pay		19,114

(Continued)

## Exhibit K-8

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

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

Jury and Witness Expense	\$	5,086	
Social Security		31,474	
Pensions		48,045	
Life Insurance		283	
Medical Insurance		181,988	
Unemployment Compensation		337	
Employer Medicare		7,547	
Other Fringe Benefits		230	
Communication		4,720	
Data Processing Services		34,255	
Dues and Memberships		2,158	
Maintenance and Repair Services - Office Equipment		13,400	
Postal Charges		5,503	
Printing, Stationery, and Forms		8,111	
Rentals		5,138	
Travel		1,493	
Other Contracted Services		529	
Office Supplies		17,713	
Premiums on Corporate Surety Bonds		1,598	
Data Processing Equipment		41,312	
Furniture and Fixtures		24,762	
Office Equipment		4,346	
Total Circuit Court			\$ 982,573

General Sessions Court

Judge(s)	\$	184,485	
Probation Officer(s)		44,144	
Secretary(ies)		25,106	
Overtime Pay		501	
Social Security		13,432	
Pensions		23,548	
Life Insurance		65	
Medical Insurance		63,773	
Unemployment Compensation		42	
Employer Medicare		3,562	
Other Fringe Benefits		150	
Communication		4,565	
Dues and Memberships		795	
Maintenance and Repair Services - Office Equipment		149	
Printing, Stationery, and Forms		70	
Rentals		1,198	
Travel		1,653	
Office Supplies		816	
Periodicals		768	
Other Supplies and Materials		97	
Data Processing Equipment		545	
Total General Sessions Court			369,464

(Continued)



## Exhibit K-8

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

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

Other Salaries and Wages	\$	52,043	
Social Security		2,285	
Pensions		3,746	
Life Insurance		22	
Medical Insurance		21,077	
Unemployment Compensation		40	
Employer Medicare		705	
Contributions		27,808	
Rentals		429	
Travel		2,299	
Office Supplies		106	
Other Supplies and Materials		3,413	
Other Charges		1,785	
Total Drug Court			\$ 115,758

Chancery Court

County Official/Administrative Officer	\$	101,034	
Assistant(s)		36,768	
Accountants/Bookkeepers		36,846	
Clerical Personnel		95,116	
Part-time Personnel		5,943	
Social Security		16,633	
Pensions		24,623	
Life Insurance		130	
Medical Insurance		51,069	
Unemployment Compensation		200	
Employer Medicare		3,890	
Other Fringe Benefits		200	
Bank Charges		120	
Communication		4,653	
Data Processing Services		25,315	
Dues and Memberships		680	
Legal Notices, Recording, and Court Costs		341	
Maintenance and Repair Services - Office Equipment		11,245	
Postal Charges		4,800	
Printing, Stationery, and Forms		1,741	
Rentals		2,782	
Tuition		823	
Other Contracted Services		540	
Office Supplies		5,287	
Periodicals		7,747	
Premiums on Corporate Surety Bonds		1,339	
Data Processing Equipment		1,075	
Office Equipment		4,782	
Total Chancery Court			445,722

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court

Youth Service Officer(s)	\$	49,258	
Secretary(ies)		83,760	
Overtime Pay		1,320	
Social Security		8,071	
Pensions		12,474	
Life Insurance		195	
Medical Insurance		61,607	
Unemployment Compensation		102	
Employer Medicare		1,887	
Other Fringe Benefits		150	
Communication		1,625	
Dues and Memberships		1,150	
Printing, Stationery, and Forms		74	
Rentals		556	
Travel		2,925	
Other Contracted Services		43,333	
Office Supplies		2,474	
Data Processing Equipment		400	
Total Juvenile Court			\$ 271,361

District Attorney General

Communication	\$	479	
Total District Attorney General			479

Other Administration of Justice

Salary Supplements	\$	6,431	
Social Security		386	
Pensions		599	
Medical Insurance		108	
Unemployment Compensation		3	
Employer Medicare		90	
Total Other Administration of Justice			7,617

Courtroom Security

Lieutenant(s)	\$	51,717	
Guards		95,616	
Part-time Personnel		47,604	
Overtime Pay		165	
Social Security		10,786	
Pensions		14,163	
Life Insurance		83	
Medical Insurance		47,805	
Unemployment Compensation		182	
Employer Medicare		2,731	
Rentals		307	
Other Contracted Services		12,326	
Uniforms		758	

(Continued)

## Exhibit K-8

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

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

Other Supplies and Materials	\$	142	
Law Enforcement Equipment		5,071	
Other Equipment		674	
Total Courtroom Security			\$ 290,130

Public SafetySheriff's Department

County Official/Administrative Officer	\$	122,251
Assistant(s)		151,199
Deputy(ies)		1,511,294
Detective(s)		293,344
Captain(s)		132,590
Lieutenant(s)		315,108
Sergeant(s)		240,635
Mechanic(s)		83,106
Clerical Personnel		258,750
Maintenance Personnel		61,483
Part-time Personnel		38,749
Overtime Pay		96,684
Other Salaries and Wages		53,506
Board and Committee Members Fees		480
In-service Training		45,800
Social Security		205,445
Pensions		404,354
Life Insurance		1,449
Medical Insurance		871,880
Unemployment Compensation		1,530
Employer Medicare		48,015
Other Fringe Benefits		1,090
Advertising		118
Communication		41,344
Contracts with Government Agencies		6,092
Contributions		1,642
Confidential Drug Enforcement Payments		36
Dues and Memberships		3,100
Evaluation and Testing		1,100
Licenses		406
Maintenance and Repair Services - Buildings		1,740
Maintenance and Repair Services - Equipment		1,530
Maintenance and Repair Services - Vehicles		4,764
Postal Charges		1,197
Printing, Stationery, and Forms		1,510
Rentals		3,092
Travel		10,745
Tuition		25,366
Other Contracted Services		35,287
Diesel Fuel		5,375

(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.)

Electricity	\$	4,963	
Equipment and Machinery Parts		35,432	
Garage Supplies		25,218	
Gasoline		217,206	
Law Enforcement Supplies		25,451	
Office Supplies		4,982	
Tires and Tubes		17,998	
Uniforms		12,444	
Water and Sewer		663	
Other Supplies and Materials		2,333	
Premiums on Corporate Surety Bonds		661	
In Service/Staff Development		2,179	
Building Improvements		3,952	
Data Processing Equipment		32,086	
Furniture and Fixtures		1,595	
Law Enforcement Equipment		145,487	
Other Equipment		344	
Total Sheriff's Department			\$ 5,616,180

Special Patrols

Contributions	\$	3,332	
Law Enforcement Equipment		27,445	
Motor Vehicles		297,287	
Total Special Patrols			328,064

Administration of the Sexual Offender Registry

Other Contracted Services	\$	2,000	
Office Supplies		1,491	
Law Enforcement Equipment		1,324	
Other Equipment		591	
Total Administration of the Sexual Offender Registry			5,406

Jail

Supervisor/Director	\$	65,275	
Deputy(ies)		1,777,894	
Captain(s)		60,946	
Lieutenant(s)		193,149	
Sergeant(s)		194,617	
Medical Personnel		234,293	
Paraprofessionals		226,347	
Cafeteria Personnel		188,185	
Maintenance Personnel		72,154	
Part-time Personnel		20,740	
Overtime Pay		107,077	
Other Salaries and Wages		39,641	
In-service Training		1,600	
Social Security		191,578	

(Continued)

## Exhibit K-8

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

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

Pensions	\$	293,717	
Life Insurance		1,734	
Medical Insurance		810,349	
Unemployment Compensation		2,114	
Employer Medicare		44,805	
Other Fringe Benefits		1,700	
Communication		31,141	
Contracts with Government Agencies		31,595	
Evaluation and Testing		5,305	
Maintenance Agreements		10,387	
Maintenance and Repair Services - Buildings		25,378	
Maintenance and Repair Services - Equipment		23,135	
Maintenance and Repair Services - Office Equipment		2,295	
Maintenance and Repair Services - Vehicles		2,207	
Medical and Dental Services		78,591	
Pest Control		620	
Postal Charges		300	
Printing, Stationery, and Forms		3,261	
Rentals		3,220	
Travel		4,103	
Tuition		2,739	
Disposal Fees		5,882	
Other Contracted Services		2,931	
Custodial Supplies		64,206	
Drugs and Medical Supplies		103,930	
Electricity		145,463	
Equipment and Machinery Parts		44,723	
Food Preparation Supplies		20,156	
Food Supplies		358,211	
Garage Supplies		3,950	
Gasoline		16,819	
General Construction Materials		44,457	
Law Enforcement Supplies		3,755	
Natural Gas		66,864	
Office Supplies		6,334	
Prisoners Clothing		10,243	
Tires and Tubes		5,986	
Uniforms		7,746	
Water and Sewer		76,614	
Other Supplies and Materials		85,594	
In Service/Staff Development		1,786	
Other Charges		307,833	
Building Improvements		5,902	
Data Processing Equipment		14,460	
Food Service Equipment		37,766	
Furniture and Fixtures		12,123	
Law Enforcement Equipment		5,663	
Other Equipment		184,078	
Total Jail			\$ 6,395,667

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Public Safety (Cont.)Juvenile Services

Contracts with Private Agencies	\$ 186,831	
Total Juvenile Services		\$ 186,831

Civil Defense

Supervisor/Director	\$ 49,613	
Secretary(ies)	32,090	
Social Security	4,904	
Pensions	7,573	
Life Insurance	42	
Medical Insurance	29,257	
Unemployment Compensation	42	
Employer Medicare	1,147	
Communication	6,610	
Dues and Memberships	110	
Maintenance and Repair Services - Equipment	2,298	
Maintenance and Repair Services - Vehicles	119	
Postal Charges	2	
Rentals	1,135	
Travel	3,089	
Other Contracted Services	3,992	
Electricity	1,000	
Food Preparation Supplies	183	
Gasoline	934	
Office Supplies	725	
Uniforms	158	
Other Charges	234	
Motor Vehicles	15,861	
Other Equipment	348	
Total Civil Defense		161,466

Rescue Squad

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

Disaster Relief

Contributions	\$ 700,000	
Total Disaster Relief		700,000

Other Emergency Management

Other Contracted Services	\$ 210	
Other Equipment	7,249	
Total Other Emergency Management		7,459

Inspection and Regulation

Assistant(s)	\$ 32,170	
Supervisor/Director	57,106	
Paraprofessionals	50,381	

(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.)

Secretary(ies)	\$	28,454	
Part-time Personnel		9,294	
Overtime Pay		10	
Board and Committee Members Fees		1,075	
Social Security		9,942	
Pensions		15,548	
Life Insurance		77	
Medical Insurance		65,792	
Unemployment Compensation		106	
Employer Medicare		2,461	
Other Fringe Benefits		100	
Communication		8,428	
Dues and Memberships		245	
Legal Notices, Recording, and Court Costs		2,977	
Maintenance and Repair Services - Office Equipment		149	
Maintenance and Repair Services - Vehicles		1,171	
Postal Charges		126	
Rentals		2,978	
Travel		43	
Tuition		200	
Other Contracted Services		165	
Equipment and Machinery Parts		47	
Gasoline		4,802	
Office Supplies		2,189	
Uniforms		437	
Other Supplies and Materials		484	
Data Processing Equipment		435	
Total Inspection and Regulation			\$ 297,392

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	17,550	
Contributions		151,059	
Maintenance and Repair Services - Equipment		60	
Pauper Burials		7,200	
Travel		50	
Other Contracted Services		370	
Equipment and Machinery Parts		197	
Office Supplies		448	
Tires and Tubes		640	
Other Supplies and Materials		618	
Motor Vehicles		56,852	
Other Equipment		10,355	
Total County Coroner/Medical Examiner			245,399

Other Public Safety

Lieutenant(s)	\$	51,399	
Sergeant(s)		93,258	

(Continued)

## Exhibit K-8

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

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

School Resource Officer	\$	603,248	
Overtime Pay		1,625	
In-service Training		14,400	
Social Security		45,536	
Pensions		94,537	
Life Insurance		376	
Medical Insurance		243,672	
Unemployment Compensation		366	
Employer Medicare		10,650	
Other Fringe Benefits		200	
Travel		5,640	
Tuition		9,400	
Equipment and Machinery Parts		4,788	
Garage Supplies		7,628	
Law Enforcement Supplies		5,413	
Office Supplies		296	
Tires and Tubes		8,488	
Uniforms		7,029	
Other Supplies and Materials		1,692	
In Service/Staff Development		3,391	
Other Charges		61	
Law Enforcement Equipment		13,713	
Total Other Public Safety			\$ 1,226,806

Public Health and WelfareLocal Health Center

Clerical Personnel	\$	72,325
Custodial Personnel		46,291
Social Security		6,933
Pensions		10,921
Life Insurance		87
Medical Insurance		63,776
Unemployment Compensation		110
Employer Medicare		1,622
Other Fringe Benefits		30
Communication		15,346
Dues and Memberships		575
Maintenance Agreements		8,269
Maintenance and Repair Services - Buildings		10,084
Maintenance and Repair Services - Equipment		888
Postal Charges		3
Rentals		13,367
Travel		149
Tuition		510
Other Contracted Services		1,559
Custodial Supplies		3,918
Drugs and Medical Supplies		10,372

(Continued)



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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Electricity	\$	30,433	
Food Supplies		1,239	
Office Supplies		9,446	
Water and Sewer		1,803	
Other Supplies and Materials		7,192	
Building Improvements		41,316	
Total Local Health Center			\$ 358,564

Rabies and Animal Control

Supervisor/Director	\$	40,241	
Paraprofessionals		81,420	
Social Security		7,188	
Pensions		11,290	
Life Insurance		85	
Medical Insurance		56,384	
Unemployment Compensation		98	
Employer Medicare		1,681	
Other Fringe Benefits		120	
Communication		5,853	
Contracts with Private Agencies		129	
Licenses		687	
Maintenance and Repair Services - Buildings		617	
Maintenance and Repair Services - Vehicles		2,488	
Rentals		2,202	
Tuition		250	
Disposal Fees		297	
Other Contracted Services		4,626	
Custodial Supplies		768	
Drugs and Medical Supplies		371	
Electricity		7,913	
Equipment and Machinery Parts		1,103	
Food Supplies		1,691	
Gasoline		11,800	
Office Supplies		563	
Water and Sewer		965	
Other Supplies and Materials		7,535	
Data Processing Equipment		1,313	
Other Equipment		11,444	
Total Rabies and Animal Control			261,122

Ambulance/Emergency Medical Services

Assistant(s)	\$	57,272	
Supervisor/Director		79,825	
Captain(s)		109,122	
Lieutenant(s)		111,539	
Medical Personnel		937,810	
Paraprofessionals		90,962	

(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.)

Mechanic(s)	\$ 43,550
Clerical Personnel	118,059
Part-time Personnel	106,578
Overtime Pay	754,555
Social Security	144,641
Pensions	210,237
Life Insurance	937
Medical Insurance	541,459
Unemployment Compensation	1,244
Employer Medicare	34,003
Other Fringe Benefits	470
Communication	20,137
Data Processing Services	6,741
Dues and Memberships	895
Licenses	4,911
Maintenance and Repair Services - Buildings	1,365
Maintenance and Repair Services - Equipment	14,546
Maintenance and Repair Services - Office Equipment	355
Maintenance and Repair Services - Vehicles	3,790
Pest Control	840
Postal Charges	8,004
Printing, Stationery, and Forms	2,172
Rentals	1,386
Transportation - Other than Students	6,132
Travel	1,166
Tuition	206
Disposal Fees	7,150
Other Contracted Services	15,080
Custodial Supplies	1,910
Diesel Fuel	141,399
Drugs and Medical Supplies	130,763
Electricity	17,744
Equipment and Machinery Parts	43,237
Garage Supplies	10,670
Gasoline	8,548
Natural Gas	5,761
Office Supplies	4,930
Tires and Tubes	15,000
Uniforms	12,927
Water and Sewer	783
Other Supplies and Materials	770
Refunds	4,180
Other Charges	106,736
Building Improvements	3,406
Communication Equipment	16,135
Data Processing Equipment	61,377
Furniture and Fixtures	2,113

(Continued)

## Exhibit K-8

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.)

Motor Vehicles	\$	455,713	
Office Equipment		290	
Health Equipment		38,697	
Other Equipment		4,792	
Total Ambulance/Emergency Medical Services			\$ 4,525,020

Alcohol and Drug Programs

Other Charges	\$	9,512	
Total Alcohol and Drug Programs			9,512

Other Local Health Services

Medical Personnel	\$	48,510	
Clerical Personnel		111,048	
Other Salaries and Wages		111,925	
Social Security		16,568	
Pensions		24,973	
Life Insurance		158	
Medical Insurance		54,395	
Unemployment Compensation		196	
Employer Medicare		3,875	
Other Fringe Benefits		100	
Travel		1,693	
Liability Insurance		116	
Total Other Local Health Services			373,557

Appropriation to State

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

Waste Pickup

Part-time Personnel	\$	1,787	
Other Salaries and Wages		52,875	
Social Security		3,148	
Pensions		4,700	
Life Insurance		25	
Medical Insurance		18,440	
Unemployment Compensation		45	
Employer Medicare		762	
Contributions		18,535	
Gasoline		1,995	
Other Supplies and Materials		7,336	
Total Waste Pickup			109,648

Social, Cultural, and Recreational ServicesLibraries

Contributions	\$	138,000	
Total Libraries			138,000

(Continued)

## Exhibit K-8

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

General Fund (Cont.)Social, Cultural, and Recreational Services (Cont.)Parks and Fair Boards

Part-time Personnel	\$	76,731	
Social Security		295	
Unemployment Compensation		119	
Employer Medicare		1,113	
Communication		2,067	
Licenses		48	
Pest Control		220	
Rentals		861	
Other Contracted Services		1,600	
Custodial Supplies		200	
Diesel Fuel		3,193	
Electricity		4,330	
Gasoline		1,618	
Natural Gas		1,453	
Water and Sewer		1,536	
Other Supplies and Materials		29,210	
Total Parks and Fair Boards			\$ 124,594

Agriculture and Natural ResourcesAgricultural Extension Service

Salary Supplements	\$	127,264	
Social Security		7,788	
Pensions		21,203	
Life Insurance		4,382	
Unemployment Compensation		76	
Employer Medicare		1,419	
Other Fringe Benefits		847	
Communication		2,736	
Dues and Memberships		742	
Lease Payments		1,192	
Travel		1,600	
Office Supplies		691	
Data Processing Equipment		910	
Office Equipment		4,040	
Total Agricultural Extension Service			174,890

Forest Service

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

Soil Conservation

Paraprofessionals	\$	29,809	
Secretary(ies)		32,786	
Overtime Pay		223	
Social Security		3,801	
Pensions		5,837	
Life Insurance		43	

(Continued)

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Soil Conservation (Cont.)

Medical Insurance	\$	15,766	
Unemployment Compensation		42	
Employer Medicare		889	
Dues and Memberships		1,170	
Postal Charges		100	
Office Supplies		859	
Total Soil Conservation			\$ 91,325

Other Operations

Tourism

Contributions	\$	130,537	
Total Tourism			130,537

Industrial Development

Contributions	\$	130,537	
Total Industrial Development			130,537

Veterans' Services

Supervisor/Director	\$	22,122	
Paraprofessionals		38,559	
Social Security		3,650	
Pensions		3,539	
Life Insurance		22	
Medical Insurance		15,438	
Unemployment Compensation		42	
Employer Medicare		854	
Other Fringe Benefits		100	
Communication		4,247	
Rentals		6,905	
Travel		1,253	
Office Supplies		149	
Office Equipment		2,546	
Total Veterans' Services			99,426

Other Charges

Medical Insurance	\$	24,948	
Dues and Memberships		12,866	
Rentals		2,861	
Other Contracted Services		58,019	
Other Supplies and Materials		52,762	
Loss from Joint Venture		12,215	
Other Charges		2,505	
Total Other Charges			166,176

Contributions to Other Agencies

Contributions	\$	316,513	
Total Contributions to Other Agencies			316,513

(Continued)

## Exhibit K-8

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

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

Rentals	\$	3,382	
Other Contracted Services		2,000	
Premiums on Corporate Surety Bonds		877	
Trustee's Commission		319,408	
Total Miscellaneous			\$ 325,667

Total General Fund \$ 31,067,179

Solid Waste/Sanitation FundPublic Health and WelfareSanitation Management

Assistant(s)	\$	95,250
Supervisor/Director		57,000
Secretary(ies)		33,032
Overtime Pay		1,683
Social Security		11,561
Pensions		16,470
Life Insurance		74
Medical Insurance		14,466
Unemployment Compensation		84
Employer Medicare		2,704
Communication		17,497
Licenses		323
Maintenance and Repair Services - Equipment		2,181
Maintenance and Repair Services - Vehicles		3,929
Medical and Dental Services		348
Postal Charges		1,443
Printing, Stationery, and Forms		607
Rentals		2,529
Tuition		3,725
Disposal Fees		130,090
Other Contracted Services		2,728
Crushed Stone		5,411
Custodial Supplies		1,251
Diesel Fuel		257,802
Electricity		6,686
Equipment and Machinery Parts		61,729
Garage Supplies		28,635
Gasoline		13,193
Lubricants		18,337
Natural Gas		4,572
Office Supplies		1,335
Small Tools		6,982
Tires and Tubes		34,993
Uniforms		10,669
Water and Sewer		361
Other Supplies and Materials		7,137

(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.)

Trustee's Commission	\$	56,240	
Building Improvements		1,748	
Data Processing Equipment		4,172	
Furniture and Fixtures		244	
Other Equipment		486,822	
Total Sanitation Management			\$ 1,406,043

Waste Pickup

Mechanic(s)	\$	158,724	
Truck Drivers		299,385	
Part-time Personnel		38,099	
Overtime Pay		61,123	
Social Security		33,848	
Pensions		48,207	
Life Insurance		253	
Medical Insurance		139,870	
Unemployment Compensation		336	
Employer Medicare		7,916	
Other Fringe Benefits		60	
Total Waste Pickup			787,821

Convenience Centers

Attendants	\$	311,196	
Overtime Pay		5,742	
Social Security		17,695	
Unemployment Compensation		752	
Employer Medicare		4,595	
Lease Payments		1,808	
Other Contracted Services		3,003	
Concrete		6,522	
Crushed Stone		22,238	
Custodial Supplies		4,095	
Electricity		27,697	
Water and Sewer		6,057	
Other Supplies and Materials		15,163	
Other Charges		58	
Building Improvements		2,747	
Other Equipment		17,859	
Other Capital Outlay		140,651	
Total Convenience Centers			587,878

Transfer Stations

Equipment Operators - Heavy	\$	39,938	
Truck Drivers		106,079	
Attendants		24,727	
Part-time Personnel		3,222	
Overtime Pay		14,832	

(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.)

Social Security	\$	11,189	
Pensions		17,090	
Life Insurance		104	
Medical Insurance		79,840	
Unemployment Compensation		153	
Employer Medicare		2,617	
Other Fringe Benefits		20	
Communication		135	
Contracts with Other Public Agencies		873,452	
Maintenance and Repair Services - Buildings		1,670	
Maintenance and Repair Services - Equipment		2,133	
Maintenance and Repair Services - Vehicles		11,660	
Other Contracted Services		4,656	
Crushed Stone		1,514	
Custodial Supplies		653	
Diesel Fuel		79,748	
Equipment and Machinery Parts		13,676	
Garage Supplies		10,252	
Lubricants		2,494	
Office Supplies		178	
Tires and Tubes		27,030	
Other Supplies and Materials		2,596	
Data Processing Equipment		499	
Other Equipment		12,055	
Other Capital Outlay		18,184	
Total Transfer Stations			\$ 1,362,396

Total Solid Waste/Sanitation Fund

\$ 4,144,138

Special Purpose FundGeneral GovernmentRisk Management

Consultants	\$	37,750	
Building and Contents Insurance		212,203	
Liability Insurance		312,244	
Trustee's Commission		30,280	
Workers' Compensation Insurance		159,255	
Liability Claims		899,432	
Other Self-insured Claims		45,219	
Total Risk Management			\$ 1,696,383

Total Special Purpose Fund

1,696,383

Drug Control FundPublic SafetyDrug Enforcement

Communication	\$	2,567	
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(Continued)



## Exhibit K-8

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

Drug Control Fund (Cont.)Public Safety (Cont.)Drug Enforcement (Cont.)

Travel	\$	1,627	
Tuition		220	
Veterinary Services		12,271	
Other Contracted Services		200	
Electricity		7,004	
Food Supplies		7,182	
Law Enforcement Supplies		166	
Water and Sewer		294	
Other Supplies and Materials		456	
Heating and Air Conditioning Equipment		127	
Law Enforcement Equipment		47,482	
Total Drug Enforcement			\$ 79,596

Total Drug Control Fund \$ 79,596

Other General Government Special Revenue FundGeneral GovernmentCounty Mayor/Executive

Assistant(s)	\$	2,500	
Social Security		154	
Pensions		231	
Employer Medicare		36	
Total County Mayor/Executive			\$ 2,921

Personnel Office

Supervisor/Director	\$	2,000	
Social Security		120	
Pensions		185	
Life Insurance		1	
Medical Insurance		251	
Employer Medicare		28	
Total Personnel Office			2,585

County Attorney

County Official/Administrative Officer	\$	2,000	
Paraprofessionals		2,500	
Social Security		234	
Pensions		416	
Medical Insurance		343	
Employer Medicare		64	
Total County Attorney			5,557

Election Commission

Clerical Personnel	\$	5,250	
Temporary Personnel		4,875	
Social Security		463	
Pensions		486	

(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.)

Election Commission (Cont.)

Medical Insurance	\$	348	
Unemployment Compensation		6	
Employer Medicare		146	
Total Election Commission			\$ 11,574

Register of Deeds

Accountants/Bookkeepers	\$	2,500	
Clerical Personnel		10,000	
Social Security		768	
Pensions		1,156	
Medical Insurance		1,461	
Employer Medicare		180	
Total Register of Deeds			16,065

County Buildings

Maintenance Personnel	\$	8,000	
Part-time Personnel		1,500	
Social Security		583	
Pensions		740	
Medical Insurance		983	
Unemployment Compensation		4	
Employer Medicare		136	
Total County Buildings			11,946

Finance

Accounting and Budgeting

Supervisor/Director	\$	2,000	
Accountants/Bookkeepers		11,250	
Social Security		801	
Pensions		1,226	
Life Insurance		1	
Medical Insurance		1,941	
Employer Medicare		187	
Total Accounting and Budgeting			17,406

Purchasing

Supervisor/Director	\$	2,250	
Purchasing Personnel		2,250	
Social Security		269	
Pensions		416	
Life Insurance		1	
Medical Insurance		734	
Employer Medicare		63	
Total Purchasing			5,983

Property Assessor's Office

Assistant(s)	\$	2,500	
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(Continued)

## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Assessment Personnel	\$	17,500	
Social Security		1,219	
Pensions		1,850	
Medical Insurance		3,281	
Employer Medicare		285	
Total Property Assessor's Office			\$ 26,635

County Trustee's Office

Assistant(s)	\$	2,812	
Accountants/Bookkeepers		2,500	
Part-time Personnel		312	
Social Security		306	
Pensions		463	
Medical Insurance		431	
Employer Medicare		81	
Total County Trustee's Office			6,905

County Clerk's Office

Assistant(s)	\$	2,500	
Clerical Personnel		16,500	
Social Security		1,160	
Pensions		1,758	
Medical Insurance		2,209	
Employer Medicare		271	
Total County Clerk's Office			24,398

Administration of Justice

Circuit Court

Assistant(s)	\$	2,250	
Accountants/Bookkeepers		2,500	
Clerical Personnel		20,000	
Social Security		1,507	
Pensions		2,290	
Medical Insurance		4,075	
Employer Medicare		352	
Total Circuit Court			32,974

General Sessions Court

Probation Officer(s)	\$	2,500	
Secretary(ies)		2,500	
Social Security		303	
Pensions		463	
Medical Insurance		1,171	
Employer Medicare		71	
Total General Sessions Court			7,008

(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.)

Drug Court

Other Salaries and Wages	\$	3,750	
Social Security		149	
Pensions		231	
Medical Insurance		571	
Employer Medicare		53	
Total Drug Court			\$ 4,754

Chancery Court

Assistant(s)	\$	2,250	
Accountants/Bookkeepers		2,500	
Clerical Personnel		5,000	
Part-time Personnel		344	
Social Security		617	
Pensions		902	
Life Insurance		1	
Medical Insurance		1,215	
Unemployment Compensation		1	
Employer Medicare		144	
Total Chancery Court			12,974

Juvenile Court

Youth Service Officer(s)	\$	2,500	
Secretary(ies)		5,000	
Social Security		460	
Pensions		694	
Medical Insurance		1,279	
Employer Medicare		108	
Total Juvenile Court			10,041

Courtroom Security

Lieutenant(s)	\$	2,250	
Guards		8,000	
Part-time Personnel		3,469	
Social Security		731	
Pensions		948	
Medical Insurance		1,251	
Unemployment Compensation		1	
Employer Medicare		196	
Total Courtroom Security			16,846

Public Safety

Sheriff's Department

Assistant(s)	\$	4,250	
Deputy(ies)		92,500	
Detective(s)		15,000	
Captain(s)		4,500	
Lieutenant(s)		13,500	

(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.)Sheriff's Department (Cont.)

Sergeant(s)	\$	12,500	
Mechanic(s)		2,500	
Clerical Personnel		15,250	
Maintenance Personnel		2,500	
Part-time Personnel		3,625	
Social Security		10,071	
Pensions		19,752	
Medical Insurance		20,605	
Unemployment Compensation		7	
Employer Medicare		2,375	
Total Sheriff's Department			\$ 218,935

Jail

Supervisor/Director	\$	2,000	
Deputy(ies)		111,375	
Captain(s)		2,250	
Lieutenant(s)		9,000	
Sergeant(s)		10,000	
Medical Personnel		11,250	
Paraprofessionals		12,500	
Cafeteria Personnel		19,250	
Maintenance Personnel		5,000	
Part-time Personnel		688	
Social Security		11,223	
Pensions		16,944	
Medical Insurance		20,229	
Employer Medicare		2,625	
Building Improvements		142,675	
Total Jail			377,009

Civil Defense

Supervisor/Director	\$	2,000	
Secretary(ies)		2,500	
Social Security		275	
Pensions		416	
Life Insurance		1	
Medical Insurance		719	
Employer Medicare		64	
Total Civil Defense			5,975

Inspection and Regulation

Assistant(s)	\$	2,500	
Supervisor/Director		2,250	
Paraprofessionals		2,250	
Secretary(ies)		2,500	
Part-time Personnel		344	
Social Security		577	

(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.)

Inspection and Regulation (Cont.)

Pensions	\$	879	
Life Insurance		2	
Medical Insurance		1,684	
Employer Medicare		140	
Total Inspection and Regulation			\$ 13,126

Other Public Safety

Lieutenant(s)	\$	2,500	
Sergeant(s)		5,000	
School Resource Officer		33,750	
Social Security		2,514	
Pensions		5,260	
Medical Insurance		5,896	
Employer Medicare		588	
Total Other Public Safety			55,508

Public Health and Welfare

Local Health Center

Clerical Personnel	\$	6,875	
Custodial Personnel		4,500	
Social Security		690	
Pensions		1,052	
Medical Insurance		2,177	
Employer Medicare		161	
Total Local Health Center			15,455

Rabies and Animal Control

Supervisor/Director	\$	2,500	
Paraprofessionals		6,875	
Social Security		571	
Pensions		867	
Life Insurance		1	
Medical Insurance		1,624	
Employer Medicare		134	
Total Rabies and Animal Control			12,572

Ambulance/Emergency Medical Services

Assistant(s)	\$	2,250	
Supervisor/Director		2,000	
Captain(s)		7,500	
Lieutenant(s)		7,500	
Medical Personnel		67,750	
Paraprofessionals		4,750	
Mechanic(s)		2,750	
Clerical Personnel		10,000	
Part-time Personnel		4,125	
Social Security		6,536	

(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.)

Ambulance/Emergency Medical Services (Cont.)

Pensions	\$	9,668	
Life Insurance		3	
Medical Insurance		13,347	
Unemployment Compensation		8	
Employer Medicare		1,548	
Total Ambulance/Emergency Medical Services			\$ 139,735

Other Local Health Services

Medical Personnel	\$	2,500	
Clerical Personnel		11,000	
Other Salaries and Wages		6,250	
Social Security		1,217	
Pensions		1,827	
Medical Insurance		1,670	
Employer Medicare		285	
Total Other Local Health Services			24,749

Sanitation Management

Assistant(s)	\$	5,000	
Supervisor/Director		2,250	
Secretary(ies)		2,500	
Social Security		603	
Pensions		902	
Life Insurance		3	
Medical Insurance		406	
Employer Medicare		141	
Total Sanitation Management			11,805

Waste Pickup

Mechanic(s)	\$	11,000	
Truck Drivers		23,375	
Part-time Personnel		1,375	
Other Salaries and Wages		2,749	
Social Security		2,366	
Pensions		3,435	
Medical Insurance		4,079	
Employer Medicare		553	
Other Capital Outlay		1,550	
Total Waste Pickup			50,482

Convenience Centers

Attendants	\$	38,375	
Social Security		2,147	
Unemployment Compensation		35	
Employer Medicare		556	
Total Convenience Centers			41,113

(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.)Transfer Stations

Truck Drivers	\$	8,250	
Social Security		504	
Pensions		763	
Medical Insurance		1,302	
Employer Medicare		118	
Total Transfer Stations			\$ 10,937

Social, Cultural, and Recreational ServicesParks and Fair Boards

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

Agriculture and Natural ResourcesSoil Conservation

Paraprofessionals	\$	2,500	
Secretary(ies)		2,500	
Social Security		307	
Pensions		463	
Medical Insurance		458	
Employer Medicare		72	
Total Soil Conservation			6,300

Other OperationsVeterans' Services

Supervisor/Director	\$	1,250	
Paraprofessionals		2,500	
Social Security		230	
Pensions		231	
Medical Insurance		414	
Employer Medicare		54	
Total Veterans' Services			4,679

American Rescue Plan Act Grant #1

Consultants	\$	3,705,139	
Other Contracted Services		207,447	
Other Equipment		42,927	
Total American Rescue Plan Act Grant #1			3,955,513

HighwaysAdministration

Accountants/Bookkeepers	\$	2,500	
Social Security		154	
Pensions		231	
Medical Insurance		224	
Employer Medicare		36	
Total Administration			3,145

(Continued)



## Exhibit K-8

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

Other General Government Special Revenue Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance

Assistant(s)	\$	2,250	
Foremen		12,500	
Equipment Operators - Heavy		23,750	
Equipment Operators - Light		30,250	
Truck Drivers		21,250	
Laborers		26,125	
Part-time Personnel		1,750	
Social Security		7,143	
Pensions		10,741	
Life Insurance		1	
Medical Insurance		15,829	
Unemployment Compensation		10	
Employer Medicare		1,690	
Total Highway and Bridge Maintenance			\$ 153,289

Operation and Maintenance of Equipment

Supervisor/Director	\$	2,750	
Mechanic(s)		5,500	
Laborers		5,500	
Social Security		842	
Pensions		1,259	
Medical Insurance		1,904	
Employer Medicare		197	
Total Operation and Maintenance of Equipment			17,952

Total Other General Government Special Revenue Fund \$ 5,338,909

Constitutional Officers - Fees Fund

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$	5,790	
Total County Trustee's Office			\$ 5,790

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	5,860	
Total Chancery Court			5,860

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$	218	
Total Sheriff's Department			218

Total Constitutional Officers - Fees Fund 11,868

(Continued)

## Exhibit K-8

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

Highway/Public Works FundHighwaysAdministration

County Official/Administrative Officer	\$	111,137	
Accountants/Bookkeepers		63,031	
Overtime Pay		27	
Social Security		10,611	
Pensions		16,141	
Life Insurance		65	
Medical Insurance		39,592	
Unemployment Compensation		57	
Employer Medicare		2,481	
Other Fringe Benefits		120	
Dues and Memberships		4,579	
Maintenance and Repair Services - Buildings		365	
Postal Charges		121	
Travel		2,083	
Tuition		100	
Other Contracted Services		1,729	
Office Supplies		1,330	
Other Charges		83	
Data Processing Equipment		500	
Furniture and Fixtures		1,020	
Total Administration			\$ 255,172

Highway and Bridge Maintenance

Assistant(s)	\$	62,150	
Foremen		214,521	
Equipment Operators - Heavy		335,619	
Equipment Operators - Light		337,312	
Truck Drivers		286,449	
Laborers		410,415	
Part-time Personnel		14,841	
Overtime Pay		32,885	
Social Security		82,298	
Pensions		154,647	
Life Insurance		1,037	
Medical Insurance		593,726	
Unemployment Compensation		1,295	
Employer Medicare		23,868	
Other Fringe Benefits		190	
Other Contracted Services		46,179	
Asphalt		72,681	
Crushed Stone		107,617	
General Construction Materials		20,480	
Pipe - Metal		48,169	
Road Signs		43,355	
Salt		34,594	
Other Supplies and Materials		320	
Other Charges		173	
Total Highway and Bridge Maintenance			2,924,821

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

Supervisor/Director	\$	42,328	
Mechanic(s)		132,584	
Laborers		37,244	
Overtime Pay		3,690	
Social Security		12,959	
Pensions		19,693	
Life Insurance		126	
Medical Insurance		73,469	
Unemployment Compensation		175	
Employer Medicare		3,031	
Other Fringe Benefits		90	
Licenses		144	
Maintenance and Repair Services - Equipment		62,104	
Maintenance and Repair Services - Vehicles		6,808	
Custodial Supplies		1,420	
Diesel Fuel		237,259	
Equipment and Machinery Parts		134,945	
Garage Supplies		44,209	
Gasoline		81,405	
Lubricants		15,259	
Small Tools		8,843	
Tires and Tubes		47,808	
Other Charges		1,756	
Data Processing Equipment		3,319	
Total Operation and Maintenance of Equipment			\$ 970,668

Asphalt Plant Operations

Equipment Operators - Heavy	\$	14,038	
Social Security		856	
Pensions		1,305	
Life Insurance		7	
Medical Insurance		3,416	
Employer Medicare		241	
Asphalt - Liquid		1,075,631	
Crushed Stone		533,464	
Electricity		37,553	
General Construction Materials		4,582	
Natural Gas		49,997	
Water and Sewer		344	
Other Supplies and Materials		1,203	
Total Asphalt Plant Operations			1,722,637

Other Charges

Medical Insurance	\$	2,772	
Communication		10,481	
Electricity		13,899	
Natural Gas		3,822	

(Continued)

## Exhibit K-8

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Other Charges (Cont.)

Water and Sewer	\$	798	
Premiums on Corporate Surety Bonds		639	
Trustee's Commission		65,913	
Other Charges		<u>2,522</u>	
Total Other Charges			\$ 100,846

Capital Outlay

Highway Equipment	\$	193,454	
Motor Vehicles		<u>388,133</u>	
Total Capital Outlay			<u>581,587</u>

Total Highway/Public Works Fund \$ 6,555,731

General Debt Service FundPrincipal on DebtGeneral Government

Principal on Bonds	\$	<u>1,715,000</u>	
Total General Government			\$ 1,715,000

Interest on DebtGeneral Government

Interest on Bonds	\$	<u>469,638</u>	
Total General Government			469,638

Other Debt ServiceGeneral Government

Trustee's Commission	\$	38,093	
Other Charges		<u>1,375</u>	
Total General Government			<u>39,468</u>

Total General Debt Service Fund 2,224,106

Education Debt Service FundPrincipal on DebtEducation

Principal on Bonds	\$	1,645,000	
Principal on Other Loans		<u>126,672</u>	
Total Education			\$ 1,771,672

Interest on DebtEducation

Interest on Bonds	\$	933,042	
Interest on Other Loans		<u>996</u>	
Total Education			934,038

(Continued)

## Exhibit K-8

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

Education Debt Service Fund (Cont.)Other Debt ServiceEducation

Trustee's Commission	\$ 42,599	
Other Charges	<u>1,375</u>	
Total Education		<u>\$ 43,974</u>

Total Education Debt Service Fund \$ 2,749,684

General Capital Projects FundPrincipal on DebtGeneral Government

Principal on Other Loans	\$ 1,000,000	
Total General Government		\$ 1,000,000

Other Debt ServiceEducation

Underwriter's Discount	\$ 125,007	
Other Debt Issuance Charges	<u>143,444</u>	
Total Education		268,451

Capital ProjectsOther General Government Projects

Advertising	\$ 1,685	
Architects	66,377	
Engineering Services	69,095	
Legal Notices, Recording, and Court Costs	728	
Maintenance and Repair Services - Equipment	5,769	
Permits	103	
Other Contracted Services	71,142	
General Construction Materials	16,158	
Trustee's Commission	15,055	
Building Improvements	1,798,232	
Data Processing Equipment	7,499	
Heating and Air Conditioning Equipment	195,296	
Motor Vehicles	197,480	
Site Development	594,349	
Other Equipment	563,783	
Other Capital Outlay	<u>294,410</u>	
Total Other General Government Projects		3,897,161

Capital Projects - DonatedCapital Projects Donated to School Department

Contributions	\$ 15,000,024	
Total Capital Projects Donated to School Department		<u>15,000,024</u>

Total General Capital Projects Fund 20,165,636

(Continued)

## Exhibit K-8

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

Other Capital Projects FundCapital ProjectsSocial, Cultural, and Recreation Projects

Contributions	\$	192,645	
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Trustee's Commission		<u>1,928</u>	
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Total Social, Cultural, and Recreation Projects			<u>\$</u>	<u>194,573</u>
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Total Other Capital Projects Fund			<u>\$</u>	<u>194,573</u>
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Total Governmental Funds - Primary Government			<u>\$</u>	<u>74,227,803</u>
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## 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, 2023

General Purpose School FundInstructionRegular Instruction Program

Teachers	\$ 18,460,277	
Career Ladder Program	32,999	
Career Ladder Extended Contracts	44,438	
Educational Assistants	722,806	
Other Salaries and Wages	92,771	
Certified Substitute Teachers	146,917	
Non-certified Substitute Teachers	191,027	
Social Security	1,126,747	
Pensions	1,622,481	
Life Insurance	5,497	
Medical Insurance	3,293,051	
Dental Insurance	25,792	
Unemployment Compensation	24,025	
Employer Medicare	266,622	
Contracts with Private Agencies	18,280	
Maintenance and Repair Services - Equipment	4,197	
Other Contracted Services	31,538	
Instructional Supplies and Materials	272,242	
Textbooks - Bound	573,114	
Software	35,450	
Other Supplies and Materials	32,998	
Other Charges	109,087	
Regular Instruction Equipment	28,828	
Total Regular Instruction Program		\$ 27,161,184

Special Education Program

Teachers	\$ 1,984,839	
Career Ladder Program	3,000	
Homebound Teachers	64,727	
Educational Assistants	204,988	
Speech Pathologist	240,907	
Certified Substitute Teachers	9,677	
Non-certified Substitute Teachers	18,682	
Social Security	139,917	
Pensions	197,952	
Life Insurance	723	
Medical Insurance	456,653	
Dental Insurance	3,000	
Employer Medicare	34,527	
Contracts with Private Agencies	10,004	
Evaluation and Testing	303	
Maintenance and Repair Services - Equipment	496	
Instructional Supplies and Materials	13,759	
Other Supplies and Materials	2,051	
Total Special Education Program		3,386,205

(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	\$	1,036,065	
Career Ladder Program		3,000	
Other Salaries and Wages		20,000	
Certified Substitute Teachers		8,378	
Non-certified Substitute Teachers		13,778	
Social Security		64,054	
Pensions		91,396	
Life Insurance		276	
Medical Insurance		156,401	
Dental Insurance		1,050	
Employer Medicare		14,980	
Contracts with Other School Systems		312,000	
Other Supplies and Materials		488	
Other Charges		5,000	
Vocational Instruction Equipment		<u>70,295</u>	
Total Career and Technical Education Program			\$ 1,797,161

Support ServicesAttendance

Supervisor/Director	\$	50,276	
Clerical Personnel		40,392	
Other Salaries and Wages		59,605	
Social Security		8,958	
Pensions		13,292	
Life Insurance		29	
Medical Insurance		16,514	
Dental Insurance		300	
Employer Medicare		2,095	
Other Contracted Services		<u>43,596</u>	
Total Attendance			235,057

Health Services

Supervisor/Director	\$	56,613	
Medical Personnel		433,479	
Other Salaries and Wages		15,813	
Social Security		30,703	
Pensions		46,987	
Life Insurance		253	
Medical Insurance		147,579	
Dental Insurance		2,100	
Employer Medicare		7,181	
Communication		904	
Postal Charges		600	
Travel		8,270	
Other Contracted Services		598	
Drugs and Medical Supplies		<u>5,486</u>	

(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.)

Other Supplies and Materials	\$	1,672	
In Service/Staff Development		680	
Other Charges		5,709	
Health Equipment		3,696	
Total Health Services			\$ 768,323

Other Student Support

Guidance Personnel	\$	844,166	
Attendants		74,250	
Other Salaries and Wages		248	
Social Security		54,509	
Pensions		77,334	
Life Insurance		274	
Medical Insurance		133,509	
Dental Insurance		1,481	
Employer Medicare		12,748	
Contracts with Government Agencies		85,125	
Evaluation and Testing		20,429	
Other Contracted Services		85,337	
Other Supplies and Materials		167	
In Service/Staff Development		650	
Other Charges		4,946	
Other Equipment		17,900	
Total Other Student Support			1,413,073

Regular Instruction Program

Supervisor/Director	\$	160,953	
Career Ladder Program		3,000	
Librarians		794,742	
Education Media Personnel		422,025	
Clerical Personnel		39,333	
Educational Assistants		53,307	
Bonus Payments		468,000	
Other Salaries and Wages		71,973	
Certified Substitute Teachers		3,926	
Non-certified Substitute Teachers		5,912	
Social Security		119,417	
Pensions		172,336	
Life Insurance		441	
Medical Insurance		235,323	
Dental Insurance		2,447	
Employer Medicare		28,197	
Communication		6,159	
Consultants		46,105	
Travel		29,962	
Other Contracted Services		44,502	

(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.)

Library Books/Media	\$	23,555	
Other Supplies and Materials		44,767	
Other Charges		22,373	
Other Equipment		14,922	
Total Regular Instruction Program			\$ 2,813,677

Special Education Program

Supervisor/Director	\$	90,088	
Career Ladder Program		3,000	
Psychological Personnel		98,685	
Assessment Personnel		48,175	
Secretary(ies)		21,506	
Other Salaries and Wages		81,146	
Social Security		20,284	
Pensions		28,034	
Life Insurance		62	
Medical Insurance		35,639	
Dental Insurance		750	
Employer Medicare		4,744	
Communication		907	
Contracts with Other Public Agencies		1,667	
Maintenance and Repair Services - Equipment		996	
Travel		6,763	
Other Supplies and Materials		11,039	
In Service/Staff Development		1,399	
Other Charges		8,247	
Total Special Education Program			463,131

Career and Technical Education Program

Supervisor/Director	\$	90,088	
Career Ladder Program		1,000	
Social Security		5,623	
Pensions		7,916	
Life Insurance		14	
Medical Insurance		7,490	
Dental Insurance		150	
Employer Medicare		1,315	
Travel		1,168	
Total Career and Technical Education Program			114,764

Technology

Internet Connectivity	\$	107,197	
Cabling		6,446	
Software		100,692	
Total Technology			214,335

(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.)Other Programs

On-behalf Payments to OPEB	\$ 229,383	
Total Other Programs		\$ 229,383

Board of Education

Secretary to Board	\$ 6,000	
Longevity Pay	178,249	
Board and Committee Members Fees	10,650	
Social Security	11,818	
Pensions	555	
Life Insurance	562	
Medical Insurance	222,686	
Employer Medicare	2,764	
Audit Services	28,765	
Dues and Memberships	20,677	
Legal Services	18,377	
Travel	15,402	
Other Contracted Services	6,800	
Trustee's Commission	307,685	
Criminal Investigation of Applicants - TBI	9,705	
Other Charges	6,390	
Total Board of Education		847,085

Director of Schools

County Official/Administrative Officer	\$ 122,040	
Assistant(s)	124,777	
Career Ladder Program	1,000	
Clerical Personnel	42,919	
Social Security	16,765	
Pensions	25,505	
Life Insurance	55	
Medical Insurance	43,986	
Dental Insurance	450	
Employer Medicare	3,921	
Advertising	8,035	
Communication	33,710	
Dues and Memberships	7,614	
Postal Charges	6,871	
Travel	3,673	
Other Contracted Services	14,354	
Office Supplies	2,865	
Other Charges	190	
Total Director of Schools		458,730

Office of the Principal

Principals	\$ 1,260,384
Career Ladder Program	5,000

(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 (Cont.)

Accountants/Bookkeepers	\$	1,250	
Assistant Principals		785,907	
Secretary(ies)		666,599	
Clerical Personnel		1,250	
Other Salaries and Wages		75,931	
Social Security		163,261	
Pensions		246,006	
Life Insurance		792	
Medical Insurance		554,760	
Dental Insurance		5,216	
Employer Medicare		38,192	
Communication		26,839	
Other Contracted Services		42,656	
Other Supplies and Materials		4,032	
Total Office of the Principal			\$ 3,878,075

Fiscal Services

Supervisor/Director	\$	53,654	
Clerical Personnel		256,775	
Social Security		18,178	
Pensions		28,715	
Life Insurance		98	
Medical Insurance		60,017	
Dental Insurance		900	
Employer Medicare		4,251	
Dues and Memberships		295	
Travel		323	
Other Contracted Services		34,878	
Data Processing Supplies		3,380	
Office Supplies		1,382	
Other Charges		52	
Administration Equipment		1,200	
Total Fiscal Services			464,098

Operation of Plant

Custodial Personnel	\$	1,057,195	
Other Salaries and Wages		147,594	
Social Security		72,130	
Pensions		108,254	
Life Insurance		491	
Medical Insurance		270,565	
Dental Insurance		1,920	
Employer Medicare		16,944	
Maintenance and Repair Services - Equipment		4,046	
Travel		3,699	
Other Contracted Services		46,598	

(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.)

Custodial Supplies	\$	76,057	
Electricity		1,174,379	
Natural Gas		134,946	
Water and Sewer		158,024	
Other Supplies and Materials		7,935	
Other Charges		487	
Plant Operation Equipment		10,333	
Total Operation of Plant			\$ 3,291,597

Maintenance of Plant

Supervisor/Director	\$	63,688	
Clerical Personnel		36,936	
Maintenance Personnel		274,528	
Social Security		22,451	
Pensions		34,584	
Life Insurance		110	
Medical Insurance		74,093	
Dental Insurance		600	
Employer Medicare		5,251	
Communication		749	
Laundry Service		5,877	
Maintenance and Repair Services - Buildings		203,927	
Maintenance and Repair Services - Equipment		54,998	
Travel		346	
Other Contracted Services		24,194	
Equipment and Machinery Parts		18,931	
Other Supplies and Materials		23,489	
Other Charges		11,537	
Administration Equipment		22,823	
Maintenance Equipment		31,384	
Total Maintenance of Plant			910,496

Transportation

Supervisor/Director	\$	1,250	
Mechanic(s)		263,472	
Bus Drivers		1,188,322	
Other Salaries and Wages		303,787	
Social Security		105,853	
Pensions		154,054	
Life Insurance		938	
Medical Insurance		464,178	
Dental Insurance		4,670	
Employer Medicare		25,044	
Communication		1,323	
Laundry Service		5,380	
Maintenance and Repair Services - Vehicles		6,399	

(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.)

Medical and Dental Services	\$	15,179	
Travel		5,570	
Other Contracted Services		196	
Diesel Fuel		421,643	
Garage Supplies		3,950	
Gasoline		66,583	
Lubricants		24,716	
Tires and Tubes		49,385	
Vehicle Parts		239,097	
Other Supplies and Materials		23,117	
Other Charges		75,405	
Transportation Equipment		9,178	
Total Transportation			\$ 3,458,689

Central and Other

Other Salaries and Wages	\$	49,937	
Social Security		2,574	
Pensions		4,619	
Life Insurance		31	
Medical Insurance		18,734	
Employer Medicare		602	
Total Central and Other			76,497

Operation of Non-Instructional ServicesCommunity Services

Supervisor/Director	\$	8,800	
Teachers		20,455	
Clerical Personnel		6,027	
Educational Assistants		13,715	
Other Salaries and Wages		1,175,399	
Social Security		74,464	
Pensions		61,790	
Life Insurance		14	
Medical Insurance		151,539	
Dental Insurance		450	
Employer Medicare		17,415	
Travel		20,530	
Food Supplies		3,908	
Instructional Supplies and Materials		153,982	
Other Supplies and Materials		22,031	
In Service/Staff Development		9,859	
Other Charges		40,000	
Total Community Services			1,780,378

Early Childhood Education

Supervisor/Director	\$	20,045	
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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.)Operation of Non-Instructional Services (Cont.)Early Childhood Education (Cont.)

Teachers	\$	781,945	
Clerical Personnel		18,468	
Educational Assistants		87,252	
Certified Substitute Teachers		3,405	
Non-certified Substitute Teachers		13,206	
Social Security		54,014	
Pensions		78,851	
Life Insurance		299	
Medical Insurance		172,982	
Dental Insurance		1,618	
Employer Medicare		12,632	
Contracts with Other Public Agencies		165,502	
Instructional Supplies and Materials		67,184	
Regular Instruction Equipment		715	
Total Early Childhood Education			\$ 1,478,118

Capital OutlayRegular Capital Outlay

Architects	\$	20,581	
Building Improvements		1,653,526	
Other Equipment		14,053	
Total Regular Capital Outlay			1,688,160

Total General Purpose School Fund

\$ 56,928,216

School Federal Projects FundInstructionRegular Instruction Program

Teachers	\$	1,170,824	
Educational Assistants		425,581	
Other Salaries and Wages		428,709	
Certified Substitute Teachers		3,707	
In-service Training		59,367	
Non-certified Substitute Teachers		751	
Social Security		112,028	
Pensions		152,713	
Life Insurance		576	
Medical Insurance		347,081	
Dental Insurance		1,464	
Unemployment Compensation		1,700	
Employer Medicare		27,881	
Retirement - Hybrid Stabilization		9	
Other Contracted Services		11,847	
Instructional Supplies and Materials		823,034	
Textbooks - Bound		365,998	
Software		576,197	

(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 Supplies and Materials	\$	34,045	
Regular Instruction Equipment		770,017	
Total Regular Instruction Program			\$ 5,313,529

Special Education Program

Teachers	\$	240,875	
Educational Assistants		461,206	
Speech Pathologist		85,599	
Other Salaries and Wages		18,375	
Certified Substitute Teachers		1,928	
Non-certified Substitute Teachers		7,710	
Social Security		47,967	
Pensions		65,758	
Life Insurance		432	
Medical Insurance		227,334	
Dental Insurance		1,065	
Unemployment Compensation		460	
Employer Medicare		11,218	
Contracts with Private Agencies		320,403	
Maintenance and Repair Services - Equipment		13,577	
Instructional Supplies and Materials		79,357	
Other Supplies and Materials		7,384	
Special Education Equipment		28,560	
Total Special Education Program			1,619,208

Career and Technical Education Program

Instructional Supplies and Materials	\$	21,988	
Other Supplies and Materials		23,163	
Plant Operation Equipment		24,102	
Vocational Instruction Equipment		130,359	
Total Career and Technical Education Program			199,612

Support ServicesHealth Services

Medical Personnel	\$	140,700	
Social Security		8,533	
Pensions		13,015	
Employer Medicare		1,996	
Travel		3,150	
Other Contracted Services		1,610	
Health Equipment		203,834	
Other Equipment		1,360	
Total Health Services			374,198

Other Student Support

Guidance Personnel	\$	53,081	
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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.)

School Federal Projects Fund (Cont.)Support Services (Cont.)Other Student Support (Cont.)

Psychological Personnel	\$	42,000	
Other Salaries and Wages		65,348	
Social Security		6,994	
Pensions		9,986	
Life Insurance		14	
Medical Insurance		18,796	
Dental Insurance		150	
Employer Medicare		1,636	
Travel		7,068	
Other Supplies and Materials		34,659	
In Service/Staff Development		4,572	
Other Charges		1,750	
Total Other Student Support			\$ 246,054

Regular Instruction Program

Supervisor/Director	\$	60,135	
Secretary(ies)		29,032	
Other Salaries and Wages		305,792	
Social Security		22,585	
Pensions		32,629	
Life Insurance		50	
Medical Insurance		48,694	
Dental Insurance		450	
Employer Medicare		5,657	
Travel		1,551	
Other Supplies and Materials		15,070	
In Service/Staff Development		108,919	
Total Regular Instruction Program			630,564

Special Education Program

Secretary(ies)	\$	35,568	
Other Salaries and Wages		258,890	
Social Security		17,203	
Pensions		25,699	
Life Insurance		89	
Medical Insurance		64,271	
Dental Insurance		619	
Unemployment Compensation		3	
Employer Medicare		4,023	
Contracts with Private Agencies		59,670	
Postal Charges		10	
Travel		8,151	
Other Contracted Services		6,225	
Other Supplies and Materials		18,268	
In Service/Staff Development		22,591	
Other Charges		1,176	
Total Special Education Program			522,456

(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.)Career and Technical Education Program

In Service/Staff Development	\$	1,529	
Total Career and Technical Education Program			\$ 1,529

Technology

Instructional Computer Personnel	\$	27,120	
Social Security		1,657	
Pensions		2,509	
Life Insurance		12	
Medical Insurance		7,385	
Employer Medicare		388	
Travel		170	
Total Technology			39,241

Operation of Plant

Custodial Personnel	\$	64,689	
Social Security		4,002	
Pensions		1,415	
Life Insurance		7	
Medical Insurance		3,549	
Employer Medicare		936	
Custodial Supplies		10,644	
Plant Operation Equipment		23,460	
Total Operation of Plant			108,702

Transportation

Bus Drivers	\$	10,658	
Social Security		658	
Pensions		933	
Life Insurance		4	
Medical Insurance		906	
Employer Medicare		154	
Other Supplies and Materials		1,802	
Other Charges		2,923	
Transportation Equipment		97,031	
Total Transportation			115,069

Capital OutlayRegular Capital Outlay

Engineering Services	\$	58,485	
Building Construction		234,888	
Building Improvements		305,258	
Plant Operation Equipment		319,824	
Other Equipment		75,757	
Total Regular Capital Outlay			994,212

Total School Federal Projects Fund \$ 10,164,374

(Continued)

## Exhibit K-9

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

Central Cafeteria FundOperation of Non-Instructional ServicesFood Service

Clerical Personnel	\$	41,537	
Social Security		2,445	
Pensions		3,842	
Life Insurance		14	
Medical Insurance		8,149	
Dental Insurance		150	
Employer Medicare		572	
Communication		3,305	
Maintenance and Repair Services - Equipment		40,822	
Printing, Stationery, and Forms		2,370	
Travel		1,848	
Other Contracted Services		3,591,109	
Office Supplies		434	
USDA - Commodities		237,037	
Other Supplies and Materials		4,641	
Trustee's Commission		1	
Other Charges		5,225	
Food Service Equipment		380,519	
Total Food Service			\$ 4,324,020

Total Central Cafeteria Fund \$ 4,324,020

Internal School FundOperation of Non-Instructional ServicesCommunity Services

Other Charges	\$	2,179,899	
Total Community Services			\$ 2,179,899

Total Internal School Fund 2,179,899

Education Capital Projects FundSupport ServicesBoard of Education

Trustee's Commission	\$	29,954	
Total Board of Education			\$ 29,954

Capital ProjectsEducation Capital Projects

Architects	\$	176,313	
Building Improvements		355,091	
Maintenance Equipment		7,200	
Transportation Equipment		589,795	
Total Education Capital Projects			1,128,399

Total Education Capital Projects Fund 1,158,353

Total Governmental Funds - Greene County School Department \$ 74,754,862

## **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, 2023, 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 October 23, 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: 2023-001(B), 2023-005, and 2023-006.

### **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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2023-001(A,C), 2023-002, 2023-003, and 2023-004.

### **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 and 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 the responses.

### **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

October 23, 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 identified as subject to audit 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, 2023. 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 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, 2023.

***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, statutes, regulations, and provisions of contracts or grant agreements applicable to Greene County's 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, 2023, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated October 23, 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

October 23, 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, 2023

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	\$ 59,533
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	0	920,669
National School Lunch Program	10.555	N/A	0	2,821,072 (5)
National School Lunch Program (Storage Fee Rebate)	10.555	N/A	0	14,361 (5)
National School Lunch Program (Supply Chain Assistance Fund)	10.555	N/A	0	177,894 (5)
COVID 19 - Pandemic EBT Administrative Costs	10.649	N/A	0	3,135
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	237,037 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-23-75414-00	0	68,245 (7)
Total U.S. Department of Agriculture				\$ 4,301,946
U.S. Department of Military:				
Passed-through State Department of General Services:				
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	0	\$ 57,695 (6)
Total U.S. Department of Military				\$ 57,695
U.S. Department of Interior:				
Direct Award:				
Payments in-Lieu-of Taxes	15.226	N/A	0	\$ 71,112
Passed-through Tennessee Wildlife Resource Agency:				
Fish and Wildlife Cluster: (4)				
Wildlife Restoration and Basic Hunter Education Program	15.611	N/A	0	56,983
Total U.S. Department of Interior				\$ 128,095
U.S. Department of Justice:				
Direct Award:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 6,564
Passed-through State Department of Finance and Administration:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(3)	0	12,904
Total U.S. Department of Justice				\$ 19,468
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(3)	0	\$ 40,618
Alcohol Open Container Requirements	20.607	(3)	0	35,235
Total U.S. Department of Transportation				\$ 75,853
U.S. Department of Treasury:				
Direct Award:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	(8) 829,232	\$ 2,051,189 (5)
COVID 19 - Local Assistance and Tribal Consistency Fund	21.032	N/A	0	134,342
Passed-through State Department of Environment and Conservation:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	0	2,875,907 (5)
Total U.S. Department of Treasury				\$ 5,061,438

(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:				
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	\$ 0	\$ 76,740
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	(8) 11,847	2,297,611
Special Education Cluster: (4)				
Special Education - Grants to States	84.027	N/A	0	2,059,164 (5)
COVID 19 - Special Education - Grants to State (ARP)	84.027	84.027X	0	114,163 (5)
Special Education - Preschool Grants	84.173	N/A	0	32,987 (5)
COVID 19 - Preschool Grants (ARP)	84.173	84.173X	0	21,007 (5)
Career and Technical Education - Basic Grants to States	84.048	N/A	0	200,414
Rural Education	84.358	N/A	0	80,127
Supporting Effective Instruction - State Grants	84.367	N/A	0	362,104
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (Best for All Districts)	84.425D	N/A	0	52,193 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (Tennessee ALL Corps)	84.425D	N/A	0	112,027 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (ESSER I)	84.425D	N/A	0	64,000 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (ESSER II)	84.425D	N/A	0	685,504 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	3,386,150 (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	5,597 (5)
Passed-through Greeneville City School Department:				
English Language Acquisition State Grants	84.365	N/A	0	11,403
Passed-through Save the Children:				
Twenty-First Century Community Learning Centers	84.287	(3)	0	338,938
Total U.S. Department of Education				<u>\$ 9,900,129</u>
U.S. Department of Election Assistance Commission:				
Passed-through Tennessee Secretary of State:				
COVID 19 - HAVA Election Security Grants	90.404	(3)	0	\$ 3,032
Total U.S. Department of Election Assistance Commission				<u>\$ 3,032</u>
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	GG-23-75414-00	0	\$ 4,956 (7)
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	(3)	0	980,757
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-23-75414-00	0	13,168 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-23-75414-00	0	9,707 (7)
Passed-through State Department of Education:				
Public Health Emergency Response: Cooperative Agreement for Emergency				
Response: Public Health Crisis Response	93.354	(3)	0	62,857
Temporary Assistance for Needy Families	93.558	(3)	0	177,053 (5)
Passed-through Save the Children:				
Temporary Assistance for Needy Families	93.558	(3)	0	213,594 (5)
Total U.S. Department of Health and Human Services				<u>\$ 1,462,092</u>
Executive Office of the President:				
Passed-through Laurel County, Kentucky Fiscal Court:				
High Intensity Drug Trafficking Areas Program	95.001	(3)	0	\$ 21,247
Total Executive Office of the President				<u>\$ 21,247</u>
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(3)	0	\$ 2,863
Total U.S. Department of Homeland Security				<u>\$ 2,863</u>
Total Expenditures of Federal Grants				<u>\$ 21,033,858</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
<b>State Grants</b>			
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 9,000
Local Health Center - State Department of Health	N/A	GG-23-75414-00	263,211 (7)
State Aid Program - State Department of Transportation	N/A	(3)	535,781
Litter Program - State Department of Transportation	N/A	(3)	65,715
State Mental Health Transport - State Department of Finance and Administration	N/A	(3)	67,525
Drivers Education - State Department of Education	N/A	(3)	21,011
Coordinated School Health - State Department of Education	N/A	(3)	99,794
Family Resource Center Grant - State Department of Education	N/A	(3)	29,612
Safe Schools Act - State Department of Education	N/A	(3)	110,624
Safe Resource Officer - State Department of Education	N/A	(3)	85,125
Governor's Earmark Direct Appropriation FY22 - Save the Children	N/A	(3)	329,976
Lottery for Education: After School Program - State Department of Education	N/A	(3)	59,682
Summer Learning Camps - State Department of Education	N/A	(3)	526,821
Early Childhood Development - State Department of Education	N/A	(3)	1,468,298
<b>Total State Grants</b>			<u><u>\$ 3,672,175</u></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 \$59,533; Child Nutrition Cluster total \$4,171,033; Fish and Wildlife Cluster total \$56,983; Highway Safety Cluster total \$40,618; Special Education Cluster total \$2,227,321; and Medicaid Cluster total \$13,168.  
(5) Total for FAL No. 10.555, \$3,250,364; Total FAL No. 21.027 \$4,927,096; Total FAL No. 84.027 \$2,173,327; Total FAL No. 84.173 \$53,994; Total FAL No. 84.425 \$4,305,471; Total FAL No. 93.558 \$390,647.  
(6) During the year ended June 30, 2023, Greene County received excess military equipment from the U.S. Department of Defense valued at \$57,695.  
(7) Total for federal GG-23-75414-00 is \$96,076. Total state and federal is \$359,287.  
(8) SUBRECIPIENTS

Program Title	FAL Number	Subrecipient	Amount Provided to Subrecipient
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	North Greene Utilities, Inc.	\$ 136,680
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Glen Hills Utility District	389,092
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Old Knoxville Highway Utility District	74,655
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Cross Anchor Utility District	154,397
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Chuckey Utility District	74,408
Title I Grants to Local Educational Agencies	84.010	Freewill Baptist	11,847
Total amounts provided to subrecipients			<u><u>\$ 841,079</u></u>

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

Program Title	FAL Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$ 106,730
Rural Education	84.358	10,152
Improving Teacher Quality State Grants	84.367	14,675
Total amounts consolidated for administration purposes		<u><u>\$ 131,557</u></u>

Greene County, Tennessee  
Summary Schedule of Prior-year Findings  
For the Year Ended June 30, 2023

*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, 2023.

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

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
<b><u>OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS</u></b>					
2022	258	2022-001	Deficiencies were noted in the payment of credit card bills.	N/A	Corrected
2022	259	2022-002	The county did not enter into a formal contract for work performed at the firing range.	N/A	Corrected
2022	259	2022-003	A promissory note was not issued in accordance with state statutes.	N/A	Corrected
<b><u>OFFICE OF DIRECTOR OF SCHOOLS</u></b>					
2022	260	2022-004	The School Federal Projects Fund had a cash overdraft.	N/A	Corrected

***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, 2023**

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

**Financial Statements:**

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

**Federal Awards:**

4. Internal Control Over Major Federal Programs:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
  - \* Assistance Listing Numbers: 10.553 and 10.555      Nutrition Cluster: School Breakfast Program and National School Lunch Program
  - \* Assistance Listing Number: 21.027      COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
  - \* Assistance Listing Number: 84.425      COVID 19 - Education Stabilization Fund
  - \* Assistance Listing Number: 93.323      Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **YES**

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

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action 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, HIGHWAY SUPERINTENDENT, AND PURCHASING AGENT**

#### **FINDING 2023-001**

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

(A. and C. – Noncompliance under *Government Auditing Standards*; B. – Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Purchasing procedures for Greene County are governed by provisions of the County Purchasing Law of 1957, Sections 5-14-101 through 5-14-116, *Tennessee Code Annotated (TCA)*. This statute establishes the Office of Purchasing Agent and provides for the purchasing agent to make all purchases for the County Mayor's Office and the highway department. Purchasing procedures for the highway department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *TCA*. These statutes provide for purchases exceeding \$25,000 to be made after public advertisement and solicitation of competitive bids.

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 40 disbursements totaling \$788,183 from a population of 5,363 vendor checks totaling \$43,279,880. Our examination revealed the following deficiencies, which are the result of a lack of management oversight.

- A. Three trucks were purchased for the highway department totaling \$115,542 from a state contract; however, the county paid more than the state contract price. The purchasing department could not provide auditors with documentation that supported the price used to purchase the trucks with pricing from the state contract. As a result, the best and lowest price may not have been obtained for the purchase of these vehicles.
- B. Auditors noted two instances where state contracts were used to purchase vehicles and equipment; however, documentation was not on file in the purchasing department to support the state contract prices. Auditors were able to verify the prices from review of active state contracts. This practice of not retaining documentation of state contract prices weakens controls over the purchasing process and increases the risk of not having proper documentation to support prices paid.



- C. Two used virtual welders totaling \$42,927 were purchased in March 2023 for Greene High School CTE students and Greene County Detention Center for educational purposes. Since the welders were used, Section 12-3-1202(b), *TCA*, provides that any county may purchase used or secondhand articles consisting of goods, equipment, materials, supplies, or commodities from any private individual or entity without public advertisement and competitive bids as long as the purchasing government documents the general range of value of the purchased item through a listing in a nationally recognized publication or through an appraisal by a licensed appraiser, and the price is not more than five percent higher than the highest value of the documented range. However, documentation of the general range of value with a nationally recognized publication or through an appraisal by a licensed appraiser was not obtained prior to the purchases. As a result, the best and lowest prices may not have been obtained for the purchase of the welders.

### RECOMMENDATION

All purchases should be made in compliance with state statutes. Purchases made from a state contract should comply with the provisions of the contract. To strengthen internal controls over purchasing procedures, documentation of state contract prices at the point of time of purchase should be included in purchasing files and be available for review.

### MANAGEMENT'S RESPONSE

No formal management response was submitted. However, an explanation of the findings is included in the Corrective Action Plan.

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

### FINDING 2023-002

### **THE COUNTY DID NOT EMPLOY A REGISTERED ARCHITECT OR ENGINEER FOR A ROOFING PROJECT** (Noncompliance Under *Government Auditing Standards*)

During the year, the county replaced a roof totaling \$588,957. The county did not employ a registered architect or engineer to design plans, specifications, or estimates on the new roof. Section 62-2-107, *Tennessee Code Annotated*, requires a registered architect, or engineer to be employed whenever construction projects are estimated to exceed \$50,000. This deficiency is the result of a lack of management oversight and a failure to follow state statute.

### RECOMMENDATION

The county should hire a registered architect or engineer for all construction projects exceeding \$50,000 as required by state statute.

### MANAGEMENT'S RESPONSE

No formal management response was submitted. However, an explanation of the findings is included in the Corrective Action Plan.

FINDING 2023-003

**AMOUNTS WITHHELD FROM CONTRACTOR  
PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW  
ACCOUNT**

(Noncompliance Under *Government Auditing Standards*)

The county entered into a contract totaling \$607,245 for roofing work at the new administration building; however, the county did not deposit amounts withheld from contractor payments into an escrow account. Section 66-34-104, *Tennessee Code Annotated*, requires that funds withheld from contractor payments be deposited into an escrow account with a third-party for contracts of \$500,000 or more. This deficiency was the result of a lack of management oversight that could result in the loss of interest earnings for the contractor.

RECOMMENDATION

Amounts withheld from contractor payments on contracts of \$500,000 or more should be deposited into an escrow account in compliance with state statute.

MANAGEMENT'S RESPONSE

No formal management response was submitted. However, an explanation of the findings is included in the Corrective Action Plan.

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**OFFICE OF DIRECTOR OF SCHOOLS**

FINDING 2023-004

**AMOUNTS WITHHELD FROM CONTRACTOR  
PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW  
ACCOUNT**

(Noncompliance Under *Government Auditing Standards*)

The school department entered into a contract totaling \$602,236 for masonry materials and labor for an addition at Chuckey Doak Middle School; however, the department did not deposit amounts withheld from contractor payments into an escrow account. Section 66-34-104, *Tennessee Code Annotated*, requires that funds withheld from contractor payments be deposited into an escrow account with a third-party for contracts of \$500,000 or more. This deficiency was the result of a lack of management oversight that could result in the loss of interest earnings for the contractor.

RECOMMENDATION

Amounts withheld from contractor payments on contracts of \$500,000 or more should be deposited into an escrow account in compliance with state statute.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

For all future contracts, if a retainage clause is agreed upon by both parties, then the school system will set up an escrow account with a third party for the retainage amount.

**FINDING 2023-005**

**THE SCHOOL FEDERAL PROJECTS FUND HAD A DEFICIT IN UNASSIGNED FUND BALANCE AND BUDGETARY BASIS FUND DEFICIT**

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

The School Federal Projects Fund had a deficit in unassigned fund balance totaling \$536,541 at June 30, 2023. This deficit occurred because school department personnel had not requested the reimbursement of ESSER III June 30th expenditures until September 2023, and due to the recognition of a liability of \$267,778 related to the uncompleted portion of a contract. Due to the recognition of encumbrances as budgetary basis expenditures, the School Federal Projects Fund also reported a budgetary basis fund deficit of \$432,463. Sound business practices dictate that expenditures should be held within available funds and requests for grant reimbursements be made on a current basis. Grant funds were requested and received in September 2023, liquidating the deficit. The budgetary basis fund deficit is expected to be liquidated as GAAP basis expenditures are incurred and federal grant revenues are recognized.

**RECOMMENDATION**

Requests for reimbursements from grant funds should be made on a timely basis to prevent the recurrence of a fund deficit.

**MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS**

In the future the school system will ensure all reimbursement requests at year end are completed in a timely manner.

**FINDING 2023-006**

**THE ACCOUNTING RECORDS FOR VARIOUS FUNDS HAD NOT BEEN PROPERLY MAINTAINED**

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

Our audit revealed deficiencies related to the administration and maintenance of the fund accounting records. These deficiencies can be attributed to a lack of management oversight and the failure of management to take proper responsibility for the accounting records.

- A. Subsidiary listings of accounts payable were obtained for the various funds of the school department; however, the amounts on the listings differed from the accounting records. These differences were the result of personnel not reconciling the subsidiary listings to the general ledger amounts. We verified the payable amounts per record and proposed audit adjustments to properly reflect these balances in the financial statements of this report.
- B. Several general ledger payroll liability accounts were not reconciled adequately with subsidiary payroll records, monthly billings, and payments from the various department funds. As a result, balances in the payroll liability accounts ranged from (\$11,787) to \$5,634. A total of 17 accounts had deficit (negative) balances.

- C. The bank accounts for the payroll clearing account and the retirement account had not been reconciled accurately with the general ledger. While monthly reconciliations were performed by school department personnel, they appear to be summarizations of the bank activity. No reconciling items were noted identifying what the balances consisted of or differences with general ledger amounts. Additionally, no adjusting entries were prepared or posted during the current year to correct identified reconciling items.
- D. The School Federal Projects Fund had a negative cash in bank balance of (\$2,103) at June 30, 2023. This balance resulted from prior years' errors in payroll processing and other clerical errors that had not been corrected by school department personnel.

Sound business practices dictate that financial records and accounts should be reviewed for accuracy and completeness, and all general ledger accounts should be reconciled timely. The failure to properly maintain accounting records on a current basis diminishes the usefulness of the financial records as a management tool and results in a loss of budgetary and accounting control and increases the risk that errors will not be discovered and corrected in a timely manner.

#### RECOMMENDATION

Management should have appropriate processes in place to ensure its general ledgers and budgetary accounts are materially correct. Management should post accounting entries on a current basis. All general ledger accounts should be reconciled accurately each month with subsidiary records, monthly billings, receipts, and payments, and any errors identified should be corrected promptly. Accounting records should be maintained on a current basis, and financial statements should be reviewed for accuracy and completeness.

#### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

The school system has been diligently working to correct payroll liability accounts over the course of the past year and will continue to do so. Most of these balances can be contributed to prior years' errors and software application and performance.

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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, 2023.

**Greene County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2023**

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**

2023-001	The offices had purchasing deficiencies.	247
2023-002	The county did not employ a registered architect or engineer for a roofing project.	248
2023-003	Amounts withheld from contractor payments were not deposited into an escrow account.	249

**OFFICE OF DIRECTOR OF SCHOOLS**

2023-004	Amounts withheld from contractor payments were not deposited into an escrow account.	250
2023-005	The School Federal Projects fund had a deficit in unassigned fund balance and budgetary basis fund deficit.	251
2023-006	The accounting records for various funds had not been properly maintained.	252



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

Email: [dlowery@greenecountytn.gov](mailto:dlowery@greenecountytn.gov)

204 N. Cutler Street, Suite 202

Greeneville, TN 37745

Phone: 423-798-1703

Fax: 423-798-1767

**Corrective Action Plan**

**FINDING**

**THE OFFICES HAD PURCHASING DEFICIENCIES**

**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, 2024

**Repeat Finding:**

Yes or **No**

**Planned Corrective Action:**

Additional training has been conducted for purchasing personnel. The correct protocols have been implemented regarding following state purchasing requirements and documentation.



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

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204 N. Cutler Street, Suite 202

Greeneville, TN 37745

Phone: 423-798-1703

Fax: 423-798-1767

**FINDING**

**THE COUNTY DID NOT EMPLOY A REGISTERED  
ARCHITECT OR ENGINEER FOR A ROOFING PROJECT**

**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, 2024

**Repeat Finding:**

Yes or **No**

**Planned Corrective Action:**

Each elected official and department supervisor will receive a new copy of the purchasing manual along with instructions on when outside professionals are required to be used.

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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

**FINDING**

**AMOUNTS WITHHELD FROM CONTRACTOR  
PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW  
ACCOUNT**

**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, 2024

**Repeat Finding:**

Yes or **No**

**Planned Corrective Action:**

A process will be implemented to ensure retainage amounts are properly withheld and/or no retainage contracts used as permitted.

Signature:

A handwritten signature in blue ink, which appears to read "Danny G. Lowery, II", is written over a horizontal line.



# 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:** AMOUNTS WITHHELD FROM CONTRACTOR PAYMENTS WERE  
NOT DEPOSITED INTO AN ESCROW ACCOUNT

**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:**  
07/01/2023

**Repeat Finding:**  
No

**Planned Corrective Action:**  
For all future contracts, if a retainage clause is agreed upon by both parties, then the school system will set up an escrow account with a third party for the retainage amount.

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 DEFICIT IN UNASSIGNED FUND BALANCE AND BUDGETARY BASIS FUND DEFICIT

**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:**  
06/30/2024

**Repeat Finding:**  
No

**Planned Corrective Action:**  
In the future the school system will ensure all reimbursement requests at year end are completed in a timely manner.

**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 ACCOUNTING RECORDS FOR VARIOUS FUNDS HAD NOT BEEN PROPERLY MAINTAINED**

**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:**  
06/30/2024

**Repeat Finding:**  
No

**Planned Corrective Action:**  
The school system has been diligently working to correct payroll liability accounts over the course of the past year and will continue to do so. Most of these balances can be contributed to prior years' errors and software application and performance.

**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.