



## ANNUAL FINANCIAL REPORT

# Greene County, Tennessee

*For the Year Ended June 30, 2025*

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



**DIVISION OF  
LOCAL GOVERNMENT AUDIT**

**ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**COMPTROLLER OF THE TREASURY**  
*JASON E. MUMPOWER*

**DIVISION OF LOCAL GOVERNMENT AUDIT**  
*JAMES R. ARNETTE*  
*Director*

*ROBERT J. ANDERSON, 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, 2025

## *Scope*

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2025.

## *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. The detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

## *Findings*

The following are summaries of the audit findings:

### **OFFICE OF DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ Competitive bids were not solicited for insurance.

### **OFFICES OF HIGHWAY SUPERINTENDENT AND DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ Expenditures exceeded appropriations.

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

- ◆ The accounting records for various funds had not been properly maintained.
- ◆ The school department had deficiencies in budget operations.
- ◆ Unclaimed funds were not reported and paid to the state.
- ◆ The Director of Schools was not bonded.



# INTRODUCTORY SECTION

# GREENE COUNTY OFFICIALS

June 30, 2025

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## Officials

Kevin Morrison, County Mayor  
Kevin Swatsell, Road Superintendent  
Chris Malone, 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  
Krystal Justis, 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  
George Frye

Gary L. Compton II  
Stacey Franklin  
Mark Rothe

## Audit Committee

J. Thomas Love, Chairman  
Tonya Easley  
Mickey Ellis  
Benjamin Gall  
Michelle Freeman

# 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, 2025, 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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General 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 1.4 percent, 1.73 percent, and 2.82 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.

### ***Changes in Accounting Principle***

As described in Note V.B., Greene County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and GASB Statement No. 102, *Certain Risk Disclosures*. GASB 101 updates the recognition and measurement guidance for compensated absences under a unified model and amends certain previously required disclosures. GASB 102 provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

### ***Emphasis of Matter***

We draw attention to Note I.D.10. to the financial statements, which describes restatements to the beginning Governmental Activities net position totaling (\$122,923) for the primary government and (\$377,227) for the discretely presented Greene County School Department. These restatements were necessary because of the transitional requirements of GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards 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 Special Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 Special Debt Service and General Capital Projects funds, 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 February 13, 2026, on our consideration of Greene County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greene County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee



February 13, 2026

JEM/gc

# BASIC FINANCIAL STATEMENTS SECTION

**GREENE COUNTY, TENNESSEE**  
**Statement of Net Position**  
**June 30, 2025**

	<b>Primary Government</b>	<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Greene County School Department</b>
<b>ASSETS</b>		
Cash	\$ 143,078	\$ 6,365,310
Equity in Pooled Cash and Investments	74,780,008	38,087,352
Inventories	47,887	0
Accounts Receivable	2,981,902	371,376
Allowance for Uncollectibles	(835,517)	0
Due from Other Governments	3,521,960	5,264,431
Property Taxes Receivable	28,192,251	8,364,940
Allowance for Uncollectible Property Taxes	(588,781)	(171,515)
Prepaid Items	11,115	0
Net Pension Asset - Teacher Retirement Plan	0	308,492
Net Pension Asset - Teacher Legacy Pension Plan	0	11,629,207
Restricted Assets - Amounts Accumulated for Pension Benefits	0	955,200
Notes Receivable - Current	600,000	0
Notes Receivable - Long Term	3,120,267	0
Leases Receivable	48,171	0
Capital Assets:		
Assets Not Depreciated:		
Land	2,377,306	1,322,928
Construction in Progress	18,572,053	13,416,126
Assets Net of Accumulated Depreciation/Amortization:		
Buildings and Improvements	8,418,071	36,284,375
Infrastructure	14,724,058	0
Other Capital Assets	10,062,271	6,458,710
Total Assets	<u>\$ 166,176,100</u>	<u>\$ 128,656,932</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charge on Refunding	\$ 10,851	\$ 0
Pension Changes in Experience	3,471,579	4,470,055
Pension Changes in Assumptions	1,180,653	579,458
Pension Changes in Proportion	0	375,242
Pension Contributions After Measurement Date	2,687,727	2,843,381
OPEB Changes in Experience	11,700	622,743
OPEB Changes in Proportion	0	141,896
OPEB Changes in Assumptions	24,600	1,334,998
OPEB Contributions After Measurement Date	110,300	534,475
Total Deferred Outflows of Resources	<u>\$ 7,497,410</u>	<u>\$ 10,902,248</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ 273,926	\$ 232,854
Accrued Payroll	438,980	0
Payroll Deductions Payable	624,630	846,446
Claims and Judgments Payable	2,036,400	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Statement of Net Position (Cont.)**

	<b>Primary Government</b>	<b>Component Unit</b>
	<u>Governmental Activities</u>	<u>Greene County School Department</u>
<b>LIABILITIES (CONT.)</b>		
Contracts Payable	\$ 665,102	\$ 1,067,165
Retainage Payable	40,955	49,637
Accrued Interest Payable	131,878	0
Due to State of Tennessee	73,809	0
Termination Benefits Payable - Current	0	327,782
Other Current Liabilities	2,289	4,525,801
Noncurrent Liabilities:		
Due Within One Year - Debt	2,845,000	0
Due Within One Year - Other	1,804,575	1,060,524
Due in More Than One Year - Debt	54,875,976	0
Due in More Than One Year - Other	3,114,165	12,650,663
Total Liabilities	<u>\$ 66,927,685</u>	<u>\$ 20,760,872</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Current Property Taxes	\$ 26,836,992	\$ 7,974,660
Deferred Credit on Refunding	2,971	0
Deferred Lease Receivable	48,171	0
Pension Changes in Experience	0	94,777
Pension Changes in Investment Earnings	871,752	2,654,271
Pension Changes in Proportion	0	115,435
OPEB Changes in Experience	152,900	1,264,685
OPEB Changes in Proportion	0	943,350
OPEB Changes in Assumptions	62,400	1,308,289
Total Deferred Inflows of Resources	<u>\$ 27,975,186</u>	<u>\$ 14,355,467</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	\$ 42,762,343	\$ 56,365,337
Restricted for:		
General Government	681,822	0
Finance	300,894	0
Administration of Justice	380,635	0
Public Safety	892,263	0
Public Health and Welfare	2,378,549	0
Highways	100,291	0
Debt Service	2,239,952	0
Education	0	5,517,461
Capital Projects	25,058	13,257,084
Other Purposes	434,003	0
Pensions	0	12,892,899
Unrestricted	<u>28,574,829</u>	<u>16,410,060</u>
Total Net Position	<u>\$ 78,770,639</u>	<u>\$ 104,442,841</u>

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Total Governmental Activities	Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 6,592,217	\$ 1,614,313	\$ 131,828	\$ 321,201	\$ (4,524,875)	\$ 0
Finance	3,258,360	2,621,229	0	0	(637,131)	0
Administration of Justice	2,895,287	1,846,288	111,563	0	(937,436)	0
Public Safety	18,610,927	1,543,594	2,004,778	511,364	(14,551,191)	0
Public Health and Welfare	15,016,981	6,710,265	1,427,171	1,596,566	(5,282,979)	0
Social, Cultural, and Recreational Services	736,393	0	0	0	(736,393)	0
Agriculture and Natural Resources	348,272	0	150,000	0	(198,272)	0
Highways	9,689,546	50,418	3,360,488	2,369,150	(3,909,490)	0
Education	6,483,819	0	0	0	(6,483,819)	0
Interest on Long-term Debt	945,045	0	0	0	(945,045)	0
<b>Total Primary Government</b>	<b>\$ 64,576,847</b>	<b>\$ 14,386,107</b>	<b>\$ 7,185,828</b>	<b>\$ 4,798,281</b>	<b>\$ (38,206,631)</b>	<b>\$ 0</b>
Component Unit:						
Greene County School Department	\$ 82,609,740	\$ 1,164,638	\$ 17,642,562	\$ 6,392,234	\$ 0	\$ (57,410,306)
<b>Total Component Unit</b>	<b>\$ 82,609,740</b>	<b>\$ 1,164,638</b>	<b>\$ 17,642,562</b>	<b>\$ 6,392,234</b>	<b>\$ 0</b>	<b>\$ (57,410,306)</b>

(Continued)

**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	Unit
				Total Governmental Activities	Greene County School Department	
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 24,848,638	\$ 7,790,829	
Property Taxes Levied for Debt Service				2,509,544	0	
Local Option Sales Taxes				4,018,602	11,013,118	
Mixed Drink Tax				981	981	
Other Local Taxes				0	171	
Wheel Tax				4,151,413	0	
Litigation Taxes				660,411	0	
Business Tax				1,028,726	0	
Hotel/Motel Tax				791,655	0	
Mineral Severance Tax				132,810	0	
Wholesale Beer Tax				196,263	0	
Grants and Contributions Not Restricted to Specific Programs				2,054,676	46,655,948	
Unrestricted Investment Income				3,695,257	1,414,641	
Lease Interest				1,475	0	
Miscellaneous				78,960	684,429	
Gain on Disposal of Capital Assets				265,573	1,034,948	
Total General Revenues				\$ 44,434,984	\$ 68,595,065	
Change in Net Position				\$ 6,228,353	\$ 11,184,759	
Net Position, July 1, 2024				72,665,209	93,635,309	
Restatement - See Note I.D.10				(122,923)	(377,227)	
Net Position, June 30, 2025				\$ 78,770,639	\$ 104,442,841	

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

**GREENE COUNTY, TENNESSEE**  
**Balance Sheet - Governmental Funds**  
**June 30, 2025**

	<b>Major Funds</b>				<b>Nonmajor</b>	<b>Total</b>
	<b>General</b>	<b>Highway / Public Works</b>	<b>Special Debt Service</b>	<b>General Capital Projects</b>	<b>Other Govern- mental Funds</b>	
<b>ASSETS</b>						
Cash	\$ 550	\$ 0	\$ 0	\$ 0	\$ 133,803	\$ 134,353
Equity in Pooled Cash and Investments	22,561,688	5,273,366	13,793,881	907,097	29,135,189	71,671,221
Inventories	47,887	0	0	0	0	47,887
Accounts Receivable	2,751,248	36,081	0	0	194,573	2,981,902
Allowance for Uncollectibles	(835,517)	0	0	0	0	(835,517)
Due from Other Governments	855,901	579,168	0	3,750	2,083,141	3,521,960
Due from Other Funds	356,578	0	0	0	0	356,578
Property Taxes Receivable	20,543,459	0	0	966,751	6,682,041	28,192,251
Allowance for Uncollectible Property Taxes	(429,042)	0	0	(20,190)	(139,549)	(588,781)
Prepaid Items	11,115	0	0	0	0	11,115
Notes Receivable - Current	0	0	0	0	600,000	600,000
Notes Receivable - Long-term	0	0	3,120,267	0	0	3,120,267
Leases Receivable - Long-term	0	0	0	48,171	0	48,171
<b>Total Assets</b>	<b>\$ 45,863,867</b>	<b>\$ 5,888,615</b>	<b>\$ 16,914,148</b>	<b>\$ 1,905,579</b>	<b>\$ 38,689,198</b>	<b>\$ 109,261,407</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 156,915	\$ 44,170	\$ 0	\$ 72,770	\$ 71	\$ 273,926
Accrued Payroll	328,482	67,751	0	0	40,656	436,889
Payroll Deductions Payable	556,823	58,658	0	0	7,780	623,261

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Balance Sheet - Governmental Funds (Cont.)**

	<b>Major Funds</b>				<b>Nonmajor</b>	<b>Total</b>
	<b>General</b>	<b>Highway / Public Works</b>	<b>Special Debt Service</b>	<b>General Capital Projects</b>	<b>Other Govern- mental Funds</b>	
<b>LIABILITIES (Cont.)</b>						
Contracts Payable	\$ 0	\$ 0	\$ 0	\$ 209,723	\$ 455,379	\$ 665,102
Retainage Payable	0	0	0	0	40,955	40,955
Claims and Judgments Payable	0	0	0	0	1,724,145	1,724,145
Due to Other Funds	414,017	0	0	0	356,578	770,595
Due to State of Tennessee	73,809	0	0	0	0	73,809
Other Current Liabilities	2,289	0	0	0	0	2,289
<b>Total Liabilities</b>	<b>\$ 1,532,335</b>	<b>\$ 170,579</b>	<b>\$ 0</b>	<b>\$ 282,493</b>	<b>\$ 2,625,564</b>	<b>\$ 4,610,971</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Current Property Taxes	\$ 19,555,885	\$ 0	\$ 0	\$ 920,277	\$ 6,360,830	\$ 26,836,992
Deferred Delinquent Property Taxes	532,471	0	0	25,058	173,184	730,713
Deferred Leases Receivable	0	0	0	48,171	0	48,171
Other Deferred/Unavailable Revenue	2,026,674	286,856	0	0	1,335,261	3,648,791
<b>Total Deferred Inflows of Resources</b>	<b>\$ 22,115,030</b>	<b>\$ 286,856</b>	<b>\$ 0</b>	<b>\$ 993,506</b>	<b>\$ 7,869,275</b>	<b>\$ 31,264,667</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	\$ 47,887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47,887
Prepaid Items	11,115	0	0	0	0	11,115

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Balance Sheet - Governmental Funds (Cont.)**

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	Special Debt Service	General Capital Projects	Other Governmental Funds	
<b>FUND BALANCES (Cont.)</b>						
Restricted:						
Restricted for General Government	\$ 408,515	\$ 0	\$ 0	\$ 0	\$ 0	408,515
Restricted for Finance	300,894	0	0	0	0	300,894
Restricted for Administration of Justice	380,635	0	0	0	0	380,635
Restricted for Public Safety	139,625	0	0	0	193,816	333,441
Restricted for Public Health and Welfare	23,169	0	0	0	0	23,169
Restricted for Debt Service	0	0	3,120,267	0	2,305,141	5,425,408
Restricted for Capital Projects	0	0	0	0	103,484	103,484
Restricted for Other Purposes	0	0	13,793,881	0	0	13,793,881
Committed:						
Committed for General Government	0	0	0	0	4,989,342	4,989,342
Committed for Public Safety	740,073	0	0	0	0	740,073
Committed for Public Health and Welfare	118,112	0	0	0	3,015,418	3,133,530
Committed for Social, Cultural, and Recreational Services	132,399	0	0	0	0	132,399
Committed for Highways/Public Works	0	5,431,180	0	0	0	5,431,180
Committed for Debt Service	0	0	0	0	12,421,372	12,421,372
Committed for Capital Projects	0	0	0	629,580	0	629,580
Committed for Other Purposes	0	0	0	0	5,165,786	5,165,786
Assigned:						
Assigned for General Government	231,033	0	0	0	0	231,033
Assigned for Finance	19,182	0	0	0	0	19,182

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Balance Sheet - Governmental Funds (Cont.)**

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	Special Debt Service	General Capital Projects	Other Governmental Funds	
<b>FUND BALANCES (Cont.)</b>						
Assigned (Cont.):						
Assigned for Administration of Justice	\$ 8,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,288
Assigned for Public Safety	857,259	0	0	0	0	857,259
Assigned for Public Health and Welfare	1,522,967	0	0	0	0	1,522,967
Assigned for Social, Cultural, and Recreational Services	4,650	0	0	0	0	4,650
Assigned for Agriculture and Natural Resources	55	0	0	0	0	55
Unassigned	17,270,644	0	0	0	0	17,270,644
<b>Total Fund Balances</b>	<b>\$ 22,216,502</b>	<b>\$ 5,431,180</b>	<b>\$ 16,914,148</b>	<b>\$ 629,580</b>	<b>\$ 28,194,359</b>	<b>\$ 73,385,769</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 45,863,867</b>	<b>\$ 5,888,615</b>	<b>\$ 16,914,148</b>	<b>\$ 1,905,579</b>	<b>\$ 38,689,198</b>	<b>\$ 109,261,407</b>

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

**GREENE COUNTY, TENNESSEE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2025**

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)		\$ 73,385,769
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,377,306	
Add: construction in progress	18,572,053	
Add: buildings and improvements net of accumulated depreciation	8,418,071	
Add: infrastructure net of accumulated depreciation	14,724,058	
Add: other capital assets net of accumulated depreciation	<u>10,062,271</u>	54,153,759
(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.		3,215,814
(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	\$ (37,830,000)	
Less: other loans payable	(17,642,222)	
Add: deferred charge on refunding	10,851	
Less: deferred credit on refunding	(2,971)	
Less: compensated absences payable	(1,868,536)	
Less: OPEB liability	(1,647,900)	
Less: net pension liability - agent plan	(1,402,304)	
Less: accrued interest on bonds	(131,878)	
Less: unamortized premium on debt	<u>(2,248,754)</u>	(62,763,714)
(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	\$ 7,339,959	
Less: deferred inflows of resources related to pensions	(871,752)	
Add: deferred outflows of resources related to OPEB	146,600	
Less: deferred inflows of resources related to OPEB	<u>(215,300)</u>	6,399,507
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>4,379,504</u>
Net position of governmental activities (Exhibit A)		<u>\$ 78,770,639</u>

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds**  
**For the Year Ended June 30, 2025**

	Major Funds				Nonmajor	Total Governmental Funds
	General	Highway / Public Works	Special Debt Service	Formerly Nonmajor General Capital Projects	Other Governmental Funds	
<b>Revenues</b>						
Local Taxes	\$ 22,915,205	\$ 3,378,460	\$ 0	\$ 937,146	\$ 11,243,373	\$ 38,474,184
Licenses and Permits	835,948	400	0	0	0	836,348
Fines, Forfeitures, and Penalties	436,699	225	0	0	46,710	483,634
Charges for Current Services	5,451,431	0	0	0	1,299,666	6,751,097
Other Local Revenues	3,733,205	64,356	434,003	170,021	1,440,623	5,842,208
Fees Received From County Officials	4,271,569	0	0	0	0	4,271,569
State of Tennessee	3,518,539	5,710,264	0	150,000	1,432,944	10,811,747
Federal Government	501,376	2,456	0	0	1,882,912	2,386,744
Other Governments and Citizens Groups	93,797	593	0	86,315	0	180,705
<b>Total Revenues</b>	<b>\$ 41,757,769</b>	<b>\$ 9,156,754</b>	<b>\$ 434,003</b>	<b>\$ 1,343,482</b>	<b>\$ 17,346,228</b>	<b>\$ 70,038,236</b>
<b>Expenditures</b>						
Current:						
General Government	\$ 2,930,669	\$ 0	\$ 0	\$ 0	\$ 2,720,845	\$ 5,651,514
Finance	2,608,315	0	0	0	0	2,608,315
Administration of Justice	2,848,066	0	0	0	32,030	2,880,096
Public Safety	17,080,809	118,144	0	799,750	772,708	18,771,411
Public Health and Welfare	6,880,628	0	0	0	4,823,716	11,704,344
Social, Cultural, and Recreational Services	261,713	0	0	0	0	261,713
Agriculture and Natural Resources	347,696	0	0	0	0	347,696
Other Operations	2,236,858	0	0	0	6,519,326	8,756,184
Highways	0	9,060,378	0	0	0	9,060,378

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Governmental Funds (Cont.)**

	Major Funds				Nonmajor	Total Governmental Funds
	General	Highway / Public Works	Special Debt Service	Formerly Nonmajor General Capital Projects	Other Governmental Funds	
<b>Expenditures (Cont.)</b>						
Current (Cont.)						
Debt Service:						
Principal on Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,685,000	\$ 3,685,000
Interest on Debt	0	0	0	0	1,232,076	1,232,076
Other Debt Service	0	0	0	131,679	100,374	232,053
Capital Projects	0	0	0	4,316,849	228,489	4,545,338
Capital Projects - Donated	0	0	0	6,001,735	0	6,001,735
Total Expenditures	\$ 35,194,754	\$ 9,178,522	\$ 0	\$ 11,250,013	\$ 20,114,564	\$ 75,737,853
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,563,015	\$ (21,768)	\$ 434,003	\$ (9,906,531)	\$ (2,768,336)	\$ (5,699,617)
<b>Other Financing Sources (Uses)</b>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 5,875,000	\$ 0	\$ 5,875,000
Premiums on Debt Sold	0	0	0	258,414	0	258,414
Other Loans Issued	0	0	17,642,222	0	0	17,642,222
Transfers In	147,354	0	0	799,750	5,362,327	6,309,431
Transfers Out	(5,414,017)	0	(1,162,077)	0	(147,354)	(6,723,448)
Total Other Financing Sources (Uses)	\$ (5,266,663)	\$ 0	\$ 16,480,145	\$ 6,933,164	\$ 5,214,973	\$ 23,361,619
Net Change in Fund Balances	\$ 1,296,352	\$ (21,768)	\$ 16,914,148	\$ (2,973,367)	\$ 2,446,637	\$ 17,662,002
Change to or Within the Reporting Entity	0	0	0	3,602,947	(3,602,947)	0
Fund Balance, July 1, 2024	20,920,150	5,452,948	0	0	29,350,669	55,723,767
Fund Balance, June 30, 2025	\$ 22,216,502	\$ 5,431,180	\$ 16,914,148	\$ 629,580	\$ 28,194,359	\$ 73,385,769

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, 2025**

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)		\$ 17,662,002
(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	\$ 10,416,284	
Less: current-year depreciation expense	<u>(2,575,282)</u>	7,841,002
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.		
Less: net book value of assets disposed		(126,663)
(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, 2024	\$ (4,005,787)	
Add: deferred delinquent property taxes and other deferred June 30, 2025	<u>4,379,504</u>	373,717
(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	\$ (5,875,000)	
Less: other loans proceeds	(17,642,222)	
Add: change in unamortized premium on debt issuances	61,864	
Add: principal payments on bonds	3,685,000	
Less: change in deferred charge on refunding debt	(5,543)	
Add: change in deferred credit on refunding debt	<u>1,501</u>	(19,774,400)
(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	\$ (29,205)	
Change in compensated absences payable	23,494	
Change in OPEB liability	(385,900)	
Change in net pension liability/asset	661,203	
Change in deferred outflows related to pensions	468,861	
Change in deferred inflows related to pensions	(871,752)	
Change in deferred outflows related to OPEB	40,300	
Change in deferred inflows related to OPEB	<u>199,600</u>	106,601
(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>146,094</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 6,228,353</u>

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

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 22,915,205	\$ 0	\$ 0	\$ 22,915,205	\$ 21,430,000	\$ 21,430,000	\$ 1,485,205
Licenses and Permits	835,948	0	0	835,948	713,000	713,000	122,948
Fines, Forfeitures, and Penalties	436,699	0	0	436,699	500,500	502,420	(65,721)
Charges for Current Services	5,451,431	0	0	5,451,431	5,319,500	5,328,220	123,211
Other Local Revenues	3,733,205	0	0	3,733,205	1,932,500	1,963,379	1,769,826
Fees Received From County Officials	4,271,569	0	0	4,271,569	3,727,500	3,727,500	544,069
State of Tennessee	3,518,539	0	0	3,518,539	3,446,016	4,173,597	(655,058)
Federal Government	501,376	0	0	501,376	5,120,750	5,632,858	(5,131,482)
Other Governments and Citizens Groups	93,797	0	0	93,797	250,000	250,000	(156,203)
<b>Total Revenues</b>	<b>\$ 41,757,769</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 41,757,769</b>	<b>\$ 42,439,766</b>	<b>\$ 43,720,974</b>	<b>\$ (1,963,205)</b>
<b>Expenditures</b>							
General Government							
County Commission	\$ 158,202	\$ (625)	\$ 160	\$ 157,737	\$ 196,839	\$ 196,839	\$ 39,102
County Mayor/Executive	246,865	(2,718)	497	244,644	253,108	253,108	8,464
Personnel Office	177,269	(5,367)	15,962	187,864	197,447	197,447	9,583
County Attorney	457,790	(222)	413	457,981	347,414	472,414	14,433
Election Commission	555,476	(18,784)	7,133	543,825	600,426	583,502	39,677
Register of Deeds	414,088	(410)	347	414,025	427,318	427,318	13,293
Codes Compliance	41,551	(49,423)	8,575	703	36,250	36,250	35,547

(Continued)

**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 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
General Government (Cont.)							
Geographical Information Systems	\$ 22,093	\$ (398)	\$ 383	\$ 22,078	\$ 25,434	\$ 25,434	\$ 3,356
County Buildings	857,335	(56,983)	51,562	851,914	1,178,987	1,165,608	313,694
Finance							
Accounting and Budgeting	526,857	(1,293)	10,902	536,466	571,915	571,915	35,449
Purchasing	156,203	(280)	749	156,672	169,225	169,225	12,553
Property Assessor's Office	800,425	(10,022)	4,525	794,928	839,253	839,253	44,325
Reappraisal Program	11,063	0	0	11,063	38,951	38,951	27,888
County Trustee's Office	392,318	(3,048)	99	389,369	443,359	437,845	48,476
County Clerk's Office	721,449	(3,902)	2,907	720,454	776,311	766,628	46,174
Administration of Justice							
Circuit Court	1,091,800	(5,649)	1,484	1,087,635	1,128,318	1,128,318	40,683
General Sessions Court	391,283	(114)	49	391,218	408,164	403,058	11,840
Drug Court	155,102	(5,116)	0	149,986	175,234	175,234	25,248
Chancery Court	555,352	(9,083)	3,352	549,621	595,879	595,879	46,258
Juvenile Court	302,255	(74)	3,329	305,510	334,630	334,630	29,120
District Attorney General	353	0	0	353	3,500	3,500	3,147
Other Administration of Justice	7,818	0	0	7,818	8,902	8,902	1,084
Courtroom Security	344,103	(1,688)	74	342,489	391,338	405,688	63,199

(Continued)

**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 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Public Safety							
Sheriff's Department	\$ 6,320,816	\$ (52,934)	\$ 553,892	\$ 6,821,774	\$ 6,598,274	\$ 7,155,532	\$ 333,758
Special Patrols	285,813	(42,628)	83,986	327,171	132,144	374,172	47,001
Administration of the Sexual Offender Registry	5,406	(397)	646	5,655	10,500	10,500	4,845
Jail	6,916,389	(82,559)	194,929	7,028,759	7,527,088	7,537,883	509,124
Juvenile Services	159,372	(82,279)	18,453	95,546	200,000	200,000	104,454
Civil Defense	166,869	(1,137)	786	166,518	190,841	190,841	24,323
Rescue Squad	15,000	0	0	15,000	15,000	15,000	0
Disaster Relief	756,682	0	0	756,682	700,000	800,000	43,318
Other Emergency Management	3,177	0	0	3,177	13,500	13,500	10,323
Inspection and Regulation	523,048	(1,074)	2,002	523,976	522,015	550,640	26,664
County Coroner/Medical Examiner	218,510	(6,090)	572	212,992	236,647	242,047	29,055
Other Public Safety	1,709,727	(6,312)	1,993	1,705,408	1,812,395	1,750,309	44,901
Public Health and Welfare							
Local Health Center	275,577	(10,930)	11,849	276,496	651,042	651,042	374,546
Rabies and Animal Control	424,171	(4,487)	29,749	449,433	376,822	476,932	27,499
Ambulance/Emergency Medical Services	5,618,523	(643,114)	1,340,094	6,315,503	5,398,704	6,707,720	392,217
Alcohol and Drug Programs	7,537	0	0	7,537	12,500	12,500	4,963
Other Local Health Services	314,974	(42)	501	315,433	782,016	782,016	466,583
Appropriation to State	82,000	(140,000)	140,000	82,000	82,000	82,000	0
Waste Pickup	157,846	(235)	774	158,385	172,337	172,337	13,952

(Continued)

**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 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Social, Cultural, and Recreational Services							
Libraries	\$ 138,000	\$ 0	\$ 0	\$ 138,000	\$ 138,000	\$ 138,000	\$ 0
Parks and Fair Boards	123,713	(865)	4,650	127,498	183,425	183,425	55,927
Agriculture and Natural Resources							
Agricultural Extension Service	217,234	(291)	55	216,998	242,538	242,538	25,540
Forest Service	1,625	0	0	1,625	1,500	1,500	(125)
Soil Conservation	128,837	0	0	128,837	130,101	130,101	1,264
Other Operations							
Tourism	176,207	0	0	176,207	225,000	225,000	48,793
Industrial Development	176,207	0	0	176,207	225,000	225,000	48,793
Veterans' Services	119,754	(73)	7	119,688	136,797	136,797	17,109
Other Charges	37,469	(50,348)	50,000	37,121	42,360	42,360	5,239
Contributions to Other Agencies	735,932	(30)	0	735,902	450,610	748,683	12,781
Miscellaneous	991,289	0	748	992,037	701,500	1,301,500	309,463
Total Expenditures	\$ 35,194,754	\$ (1,301,024)	\$ 2,548,188	\$ 36,441,918	\$ 37,058,858	\$ 40,336,821	\$ 3,894,903
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 6,563,015	\$ 1,301,024	\$ (2,548,188)	\$ 5,315,851	\$ 5,380,908	\$ 3,384,153	\$ 1,931,698
<b>Other Financing Sources (Uses)</b>							
Transfers In	\$ 147,354	\$ 0	\$ 0	\$ 147,354	\$ 125,000	\$ 250,000	\$ (102,646)
Transfers Out	(5,414,017)	0	0	(5,414,017)	(5,000,000)	(5,414,017)	0
Total Other Financing Sources	\$ (5,266,663)	\$ 0	\$ 0	\$ (5,266,663)	\$ (4,875,000)	\$ (5,164,017)	\$ (102,646)
Net Change in Fund Balance	\$ 1,296,352	\$ 1,301,024	\$ (2,548,188)	\$ 49,188	\$ 505,908	\$ (1,779,864)	\$ 1,829,052
Fund Balance, July 1, 2024	20,920,150	(1,301,024)	0	19,619,126	21,075,932	21,457,119	(1,837,993)
Fund Balance, June 30, 2025	\$ 22,216,502	\$ 0	\$ (2,548,188)	\$ 19,668,314	\$ 21,581,840	\$ 19,677,255	\$ (8,941)

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

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 3,378,460	\$ 0	\$ 0	\$ 3,378,460	\$ 3,225,000	\$ 3,225,000	\$ 153,460
Licenses and Permits	400	0	0	400	0	0	400
Fines, Forfeitures, and Penalties	225	0	0	225	0	0	225
Other Local Revenues	64,356	0	0	64,356	0	0	64,356
State of Tennessee	5,710,264	0	0	5,710,264	5,741,391	5,741,391	(31,127)
Federal Government	2,456	0	0	2,456	0	0	2,456
Other Governments and Citizens Groups	593	0	0	593	0	0	593
<b>Total Revenues</b>	<b>\$ 9,156,754</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,156,754</b>	<b>\$ 8,966,391</b>	<b>\$ 8,966,391</b>	<b>\$ 190,363</b>
<b>Expenditures</b>							
Public Safety							
Disaster Relief	\$ 118,144	\$ 0	\$ 0	\$ 118,144	\$ 0	\$ 120,000	\$ 1,856
Highways							
Administration	294,927	(239)	424	295,112	310,161	310,161	15,049
Highway and Bridge Maintenance	5,637,653	(71,438)	1,676,498	7,242,713	5,408,416	5,408,416	(1,834,297)
Operation and Maintenance of Equipment	1,176,014	(170,652)	87,820	1,093,182	1,430,111	1,430,111	336,929
Asphalt Plant Operations	1,285,957	(276,747)	1,026,439	2,035,649	4,295,291	4,295,291	2,259,642
Other Charges	102,108	(1,395)	2,550	103,263	108,770	108,770	5,507
Capital Outlay	563,719	(103,852)	0	459,867	475,000	475,000	15,133
<b>Total Expenditures</b>	<b>\$ 9,178,522</b>	<b>\$ (624,323)</b>	<b>\$ 2,793,731</b>	<b>\$ 11,347,930</b>	<b>\$ 12,027,749</b>	<b>\$ 12,147,749</b>	<b>\$ 799,819</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (21,768)	\$ 624,323	\$ (2,793,731)	\$ (2,191,176)	\$ (3,061,358)	\$ (3,181,358)	\$ 990,182
Net Change in Fund Balance	\$ (21,768)	\$ 624,323	\$ (2,793,731)	\$ (2,191,176)	\$ (3,061,358)	\$ (3,181,358)	\$ 990,182
Fund Balance, July 1, 2024	5,452,948	(624,323)	0	4,828,625	5,398,969	5,398,969	(570,344)
Fund Balance, June 30, 2025	\$ 5,431,180	\$ 0	\$ (2,793,731)	\$ 2,637,449	\$ 2,337,611	\$ 2,217,611	\$ 419,838

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Net Position - Proprietary Fund**  
**June 30, 2025**

	<b>Governmental                      Activities</b> <hr/> <b>Internal                      Service Fund</b> <hr/> Employee Insurance - Health Fund <hr/>
<b>ASSETS</b>	
Current Assets:	
Cash	\$ 8,725
Equity in Pooled Cash and Investments	3,108,787
Due from Other Funds	414,017
Total Assets	<u>\$ 3,531,529</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accrued Payroll	\$ 2,091
Payroll Deductions Payable	1,369
Claims and Judgments Payable	312,255
Total Liabilities	<u>\$ 315,715</u>
<b>NET POSITION</b>	
Unrestricted	<u>\$ 3,215,814</u>
Total Net Position	<u>\$ 3,215,814</u>

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Revenues, Expenses, and Changes**  
**in Net Position - Proprietary Funds**  
**For the Year Ended June 30, 2025**

	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
	Employee Insurance - Health Fund
<b>Operating Revenues</b>	
Charges for Services	\$ 5,647,338
Total Operating Revenue	<u>\$ 5,647,338</u>
<b>Operating Expenses</b>	
Salaries	\$ 261,414
Fringe Benefits	115,254
Handling Charges and Administrative Costs	835,123
Communication	650
Contracts with Private Agencies	5,052
Licenses	1,084
Medical and Dental Services	55,789
Postal Charges	124
Rentals	1,391
Disposal Fee	771
Other Contracted Services	53,252
Drugs and Medical Supplies	140,208
Office Supplies	2,048
Other Supplies and Materials	2,834
Medical Claims	4,436,868
Trustee's Commission	62
Other Charges	3,430
Total Operating Expenses	<u>\$ 5,915,354</u>
Operating Income (Loss)	<u>\$ (268,016)</u>
<b>Nonoperating Revenues (Expenses)</b>	
Investment Income	\$ 93
Total Nonoperating Revenues (Expenses)	<u>\$ 93</u>
Income (Loss) before Transfers	\$ (267,923)
Transfers In	<u>414,017</u>
Change in Net Position	\$ 146,094
Net Position, July 1, 2024	<u>3,069,720</u>
Net Position, June 30, 2025	<u><u>\$ 3,215,814</u></u>

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended June 30, 2025**

	<b>Governmental Activities</b>
	<b>Internal Service Fund</b>
	<b>Employee Insurance - Health Fund</b>
<b>Cash Flows from Operating Activities</b>	
Receipts for Self-insurance Premiums	\$ 5,641,188
Receipts for Patient Charges	6,150
Excess Risk Insurance Recovery	614,819
Payments to Vendors	(270,206)
Payments to Fiscal Agents	(835,123)
Payments for Claims	(5,003,577)
Payments to Employees	(261,940)
Payments to Fringe Benefits	(115,060)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (223,749)</u>
<b>Cash Flows from Investing Activities</b>	
Interest on Investments	\$ 93
Net Cash Provided By (Used In) Investing Activities	<u>\$ 93</u>
Increase (Decrease) in Cash	\$ (223,656)
Cash, July 1, 2024	<u>3,341,168</u>
Cash, June 30, 2025	<u><u>\$ 3,117,512</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</b>	
Operating Income (Loss)	\$ (268,016)
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	(3,511)
Increase (Decrease) in Accrued Payroll	(526)
Increase (Decrease) in Payroll Deductions Payable	194
Increase (Decrease) in Claims and Judgments Payable	48,110
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (223,749)</u></u>
<b>Reconciliation of Cash With Statement of Net Position</b>	
Cash Per Net Position	\$ 8,725
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>3,108,787</u>
Cash, June 30, 2025	<u><u>\$ 3,117,512</u></u>

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

**GREENE COUNTY, TENNESSEE**  
**Statement of Net Position - Fiduciary Funds**  
**June 30, 2025**

	<b>Custodial Funds</b>
	<u>                    </u>
<b>ASSETS</b>	
Cash	\$ 5,493,738
Equity in Pooled Cash and Investments	397,245
Accounts Receivable	4,172
Due from Other Governments	3,143,517
Property Taxes Receivable	3,236,073
Allowance for Uncollectible Property Taxes	<u>(70,768)</u>
Total Assets	<u>\$ 12,203,977</u>
<b>LIABILITIES</b>	
Due to Other Taxing Units	<u>\$ 3,240,159</u>
Total Liabilities	<u>\$ 3,240,159</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Current Property Taxes	<u>\$ 3,068,663</u>
Total Deferred Inflows of Resources	<u>\$ 3,068,663</u>
<b>NET POSITION</b>	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 5,895,155</u>
Total Net Position	<u><u>\$ 5,895,155</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, 2025**

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Sales Tax Collections for Other Governments	\$ 12,527,344
ADA - Educational Funds Collected for Cities	9,410,217
Fines/Fees and Other Collections	16,327,769
Drug Task Force Collections	75,029
District Attorney General Collections	24,575
Collections for Industrial Development Board	25,425
Total Additions	<u>\$ 38,390,359</u>
<b>DEDUCTIONS</b>	
Payment of Sales Tax Collections to Other Governments	\$ 12,527,344
Payments to City School Systems	9,410,217
Payments to State	9,924,910
Payments to Individuals and Others	5,134,511
Payment of Drug Task Force Expenses	116,924
Payment of District Attorney General Expenses	27,368
Payments to Industrial Development Board	25,425
Total Deductions	<u>\$ 37,166,699</u>
Net Increase (Decrease) in Fiduciary in Net Position	\$ 1,223,660
Net Position, July 1, 2024	<u>4,671,495</u>
Net Position, June 30, 2025	<u><u>\$ 5,895,155</u></u>

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

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**GREENE COUNTY, TENNESSEE**  
**INDEX OF NOTES TO THE FINANCIAL STATEMENTS**

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**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2025**

**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, 2025, 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. Bond issues totaling \$5,875,000 were contributed by the county to the school department during the year ended June 30, 2025.

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 balance/fund net position, 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.

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

Greene County reports the following major governmental funds:

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

**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.

**Special Debt Service Fund** – The Special Debt Service Fund is used to account for the debt issued through the State of Tennessee Helene Emergency Assistance Loan (HEAL) program.

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

Additionally, Greene County reports the following fund types:

**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.

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

Additionally, the Greene County School Department reports the following fund type:

**Special Revenue Funds** – These funds 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.

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 25) 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 24) 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 on the [Tennessee Comptroller of the Treasury's website](#).

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 \$2,036,400 are discussed in Note V.A., Risk Management. The balance in the Other Current Liabilities account totaling \$2,289 on the Statement of Net Position for the primary government represents amounts held by the county as a lien against property for costs incurred related to debris removal. The balance in the Other Current Liabilities account totaling \$4,525,801 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 major Other General Government Fund and the school department's Education Capital Projects Fund 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.

Assets	Years
Buildings and Improvements	30 - 40
Other Capital Assets	3 - 12
Infrastructure	3 - 75

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for pension changes in experience, assumptions, and proportion; pension and OPEB contributions after the measurement date; OPEB changes in experience, assumptions, and proportion; and the deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds Balance Sheet. These items are from the following sources: current and delinquent property taxes; deferred lease receivables, pension changes in experience, investment earnings, and proportion; OPEB changes in experience, assumptions, and proportion; various receivables for revenues, which do not meet the availability criteria for governmental funds; and the deferred credit on refunding. A deferred credit on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**7. Compensated Absences**

It is the county’s policy to permit employees to accumulate earned but unused vacation pay, compensatory time, and sick pay benefits. All vacation pay and compensatory time is accrued when incurred in the government-wide financial statements for the county and its discretely presented component units. Only a portion of the unpaid accumulated sick leave is accrued. The criteria for accrual includes a “more likely than not,” to be used or paid. Since Greene County does not have a policy to pay any amounts when employees separate from service with the government, only the portion of sick leave “more likely than not” expected to be used is accrued in the government-wide financial statements. Sick leave expected to be credited to TCRS service is not accrued. A liability for vacation pay, compensatory time, or sick leave is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements and payable under the county’s policies.

**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, and other postemployment 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.

As of June 30, 2025, Greene County had \$28,610,000 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. Restricted for Other Purposes in the Special Debt Service Fund represents funds received and restricted for future use under the State of Tennessee Helene Emergency Assistance Loan (HEAL) program.

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 (\$2,548,188) and fund balance appropriated for use in the 2025-26 year budget totaling (\$95,246). Assigned fund balance in the school department’s General Purpose School Fund includes amounts assigned for encumbrances (\$1,942,384) and special education (\$237,992).

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.

## 10. Restatements

With the implementation of GASB Statement 101, *Compensated Absences*, Greene County must recognize a restatement to the beginning net position in the Government-wide financial statements for the primary government and the discretely presented Greene County School Department to record compensated absences liabilities. A restatement of (\$122,923) has been presented to reflect the beginning balance of the primary government and (\$377,227) for the discretely presented Greene County School Department. The following table reflects the restatement amounts necessary to implement this standard:

	Government Wide - Governmental Activities	
	Primary	Discretely Presented Greene County
	Government	School Department
Net Position, as previously reported	\$ 72,665,209	\$ 93,635,309
Adjustments for GASB 101 Implementation:		
Compensated Absences Liability	(122,923)	(377,227)
Net Change in Beginning Net Position	\$ (122,923)	\$ (377,227)
Net Position, June 30, 2024 Restated	<u>\$ 72,542,286</u>	<u>\$ 93,258,082</u>

## 11. Changes To or Within the Financial Reporting Entity

### Changes in Major Fund Classification (Column A)

Fund classifications are evaluated annually in accordance with the criteria established in GASB Statement No. 34. During fiscal year 2025, the following funds experienced changes in major fund status:

The General Capital Projects Fund met the criteria for major fund classification and is presented as a major governmental fund. Prior-year amounts, previously included within the Nonmajor Governmental Funds column, have been restated to reflect this fund as major.

In the discretely presented Greene County School Department, the School Federal Projects Fund no longer met the quantitative thresholds and is presented as a nonmajor governmental fund. Prior-year amounts have been restated to reflect the fund within the Nonmajor Governmental Funds column.

These presentation changes are reported retrospectively in accordance with GASB Statement No. 100 and do not affect the previously reported total governmental fund balances or changes in fund balances.

	7-1-24 As Previously Reported	Change To or Within the Financial Reporting Entity (A)	7-1-24 As Restated
<b>Primary Government</b>			
Governmental Funds			
Major Fund:			
General Capital Projects	\$ 0	\$ 3,602,947	\$ 3,602,947
Nonmajor Funds	29,350,669	(3,602,947)	25,747,722
Total Governmental Funds	<u>\$ 29,350,669</u>	<u>\$ 0</u>	<u>\$ 29,350,669</u>
<b>Discretely Presented Greene County School Department</b>			
Major Fund:			
School Federal Projects	\$ 1,477,120	\$ (1,477,120)	\$ 0
Nonmajor Funds	4,770,659	1,477,120	6,247,779
Total Governmental Funds Discretely Presented Greene County School Department	<u>\$ 6,247,779</u>	<u>\$ 0</u>	<u>\$ 6,247,779</u>

*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.

On June 30, 2025, Greene County and the discretely presented Greene County School Department reported the following encumbrances:

Funds	Amount
Primary Government:	
Major Funds:	
General	\$ 2,548,188
Highway/Public Works	2,793,731
General Capital Projects	343,089
Nonmajor Governmental Funds	9,872,558
School Department:	
Major Funds:	
General Purpose School	1,942,384
Education Capital Projects	7,782,316
Nonmajor Governmental Funds	9,592

***B. Fund Deficit***

The School Federal Projects Fund of the discretely presented Greene County School Department had a deficit unassigned fund balance of \$7,888 on June 30, 2025. This deficit occurred because school department personnel had not properly requested reimbursement for nominal expenditures from multiple grant programs, some of which have carried over from prior audit periods.

***C. Budgetary Basis Fund Deficit***

The Other General Government Fund (nonmajor governmental fund) reported a budgetary basis deficit of \$4,059,169 on June 30, 2025. This resulted from the recognition of budgeted expenditures for outstanding encumbrances in the amount of \$9,297,590. These encumbrances were recorded to reflect outstanding commitments which will be funded by federal grants in the subsequent fiscal year.

***D. Expenditures Exceeded Appropriations***

**Primary Government**

Expenditures exceeded appropriations approved by the county commission in the Highway and Bridge Maintenance major appropriation category (the legal level of control) of the Highway/Public Works Fund by \$1,834,297. This occurred from the recognition of encumbrances totaling \$1,618,836 for the remaining balances of contracts for bridge repairs due to damage caused by Hurricane Helene. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.

**Discretely Presented Greene County School Department**

Expenditures exceeded total appropriations approved by the county commission and board of education in the Central Cafeteria fund by \$94,759. All expenditures in the Central Cafeteria Fund were included in the Food Service major appropriation category (the legal level of control). Expenditures also exceeded appropriations approved by the county commission and board of education in the major appropriation categories of the General Purpose School Fund as follows: Regular Instruction Program \$73,161, Technology \$28,671, Director of Schools \$2,509, and Transfers Out \$300,000. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.

Salaries exceeded appropriations in three salary line-items in the General Purpose School Fund in amounts ranging from \$6,392 to \$21,824 and in two salary line-items in the Federal Projects fund by nominal amounts. The budget resolution approved by the county commission states that the salary, wages, or enumeration of each official, employee, or agent of the county shall not exceed

appropriations that accompany this resolution. Therefore, the salaries that exceeded line-item appropriations were expenditures not approved by the county commission or the board of education.

*E. The Director of Schools was not Bonded*

The Director of Schools was not bonded as required by state statutes for the period February 1, 2025, through June 30, 2025. Further details of this matter are presented in the Schedule of Findings and Questioned Costs in the Single Audit section of this report.

**IV. DETAILED NOTES ON ALL FUNDS**

*A. Deposits and Investments*

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

**Deposits**

**Legal Provisions.** All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 90 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

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

establishment of controls to ensure that full FDIC insurance coverage is obtained. Service providers used by depositories must be approved by the state treasurer upon concurrence by the commissioner of financial institutions and finance and administration. There are currently only two eligible programs that have been approved by the state treasurer: the Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

**Investments**

**Legal Provisions.** Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county’s own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer’s Investment Pool, the State Treasurer’s Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer’s Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer’s Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller’s Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

**Investment Balances.** As of June 30, 2025, 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 45 days	\$ 93,301,027

**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, 2025, 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 and the State Treasurer’s Intermediate Term Investment Fund can be obtained by reviewing the [State of Tennessee Annual Comprehensive Financial Report](#).

**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, 2025, 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	\$ 296,112
Developed Market International Equity	N/A	N/A	133,728
Emerging Market International Equity	N/A	N/A	38,208
U.S. Fixed Income	N/A	N/A	191,040
Real Estate	N/A	N/A	95,520
Short-term Securities	N/A	N/A	9,552
NAV - Private Equity and Strategic Lending	N/A	N/A	191,040
Total			<u>\$ 955,200</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 on the [Tennessee Department of Treasury website](#).

**B. Notes Receivable**

Notes receivable of \$600,000 in the Other General Government Fund resulted from the loaning of Greene County’s revenue loss funds received under the American Rescue Plan Act to Glenn Hills Utility District (\$300,000) and North Greene Utilities, Inc. (\$300,000). The notes are contractually required to be repaid to Greene County within a year of their issuance. Notes receivable are included in the committed fund balance in the Other General Government Fund. The outstanding balance of the notes is expected to be received within the next fiscal year.

Notes receivable of \$3,120,267 in the Special Debt Service Fund resulted from the loaning of Helene Emergency Assistance Loan (HEAL) Program funds to the Greeneville Water Commission that were borrowed by Greene County in the form of other loans from the State of Tennessee. The program provisions require the debt to be repaid within 30 days of receipt of funds from the Federal Emergency Management Agency (FEMA) or ten years, whichever comes first. The Greeneville Water Commission is contractually required to repay Greene County as these provisions are met. Notes receivable are included in restricted fund balance in the Special Debt Service Fund. The amount not expected to be received within one year is not measurable due to the uncertainty of any FEMA assistance that may be received and the timing of such assistance receipts.

Greene County has authorized the issuance of notes of up to \$14,417,645 to the Greeneville Water Commission and \$1,517,000 to the Chuckey Utility District utilizing proceeds of other loans obtained through the State of Tennessee HEAL program. On June 30, 2025, \$11,297,378 and \$1,517,000 of these notes remain to be drawn by the Greeneville Water Commission and the Chuckey Utility District, respectively.

**C. *Natural Disaster***

Greene County suffered widespread flood and storm related damage during September 2024 when remnants of Hurricane Helene passed through the county. The county suffered various damage to buildings and infrastructure, much of which was fully depreciated and otherwise had an insignificant carrying value in the county’s capital assets. The county has applied for federal assistance through the Federal Emergency Management Agency (FEMA). No amounts have been awarded and recognized as revenue as of June 30, 2025.

**D. *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 \$43,525 in lease revenue and \$1,475 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, 2025, the lease receivable balance was \$48,171.

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 administration offices building through November 16, 2024. Greene County recognized \$55,315 in lease revenue and \$237 in interest revenue during the current fiscal year related to this lease agreement.

The future receipts of the leases receivable include:

Year Ending June 30	Principal	Interest	Total
2026	\$ 44,427	\$ 573	\$ 45,000
2027	3,744	6	3,750
Total	<u>\$ 48,171</u>	<u>\$ 579</u>	<u>\$ 48,750</u>

**E. Capital Assets**

Capital assets activity for the year ended June 30, 2025, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	\$ 2,277,306	\$ 100,000	\$ 0	\$ 2,377,306
Construction in Progress	10,402,968	8,169,085	0	18,572,053
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 12,680,274</b>	<b>\$ 8,269,085</b>	<b>\$ 0</b>	<b>\$ 20,949,359</b>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 20,181,551	\$ 108,029	\$ 0	\$ 20,289,580
Infrastructure	60,484,380	3,243	0	60,487,623
Other Capital Assets	31,635,958	2,035,927	(906,641)	32,765,244
<b>Total Capital Assets Depreciated</b>	<b>\$ 112,301,889</b>	<b>\$ 2,147,199</b>	<b>\$ (906,641)</b>	<b>\$ 113,542,447</b>
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 11,536,179	\$ 335,330	\$ 0	\$ 11,871,509
Infrastructure	45,358,796	404,769	0	45,763,565
Other Capital Assets	21,647,768	1,835,183	(779,978)	22,702,973
<b>Total Accumulated Depreciation</b>	<b>\$ 78,542,743</b>	<b>\$ 2,575,282</b>	<b>\$ (779,978)</b>	<b>\$ 80,338,047</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 33,759,146</b>	<b>\$ (428,083)</b>	<b>\$ (126,663)</b>	<b>\$ 33,204,400</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 46,439,420</b>	<b>\$ 7,841,002</b>	<b>\$ (126,663)</b>	<b>\$ 54,153,759</b>

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

**Governmental Activities:**

General Government	\$ 254,417
Finance	14,876
Administration of Justice	6,891
Public Safety	582,669
Public Health and Welfare	874,356
Social, Cultural, and Recreational Services	45,556
Highways/Public Works	796,517
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 2,575,282</b>

**Net Investment in Capital Assets**

Capital Assets	\$ 54,153,759
Less:	
Outstanding principal of capital debt	(10,382,077)
Unamortized balance of original issue premiums on outstanding capital-related debt	(321,440)
Capital related contracts payable	<u>(687,899)</u>
Net Investment in Capital Assets	<u>\$ 42,762,343</u>

**Discretely Presented Greene County School Department**

**Governmental Activities:**

	Balance 7-1-24	Increases	Decreases	Balance 6-30-25
Capital Assets Not Depreciated:				
Land	\$ 1,029,073	\$ 333,335	\$ (39,480)	\$ 1,322,928
Construction in Progress	5,014,319	8,401,807	0	13,416,126
Total Capital Assets Not Depreciated	<u>\$ 6,043,392</u>	<u>\$ 8,735,142</u>	<u>\$ (39,480)</u>	<u>\$ 14,739,054</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 69,597,405	\$ 247,639	\$ 0	\$ 69,845,044
Other Capital Assets	17,001,998	1,737,776	(460,786)	18,278,988
Total Capital Assets Depreciated	<u>\$ 86,599,403</u>	<u>\$ 1,985,415</u>	<u>\$ (460,786)</u>	<u>\$ 88,124,032</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 32,141,275	\$ 1,419,394	\$ 0	\$ 33,560,669
Other Capital Assets	11,457,318	819,344	(456,384)	11,820,278
Total Accumulated Depreciation	<u>\$ 43,598,593</u>	<u>\$ 2,238,738</u>	<u>\$ (456,384)</u>	<u>\$ 45,380,947</u>
Total Capital Assets Depreciated, Net	<u>\$ 43,000,810</u>	<u>\$ (253,323)</u>	<u>\$ (4,402)</u>	<u>\$ 42,743,085</u>
Governmental Activities Capital Assets, Net	<u>\$ 49,044,202</u>	<u>\$ 8,481,819</u>	<u>\$ (43,882)</u>	<u>\$ 57,482,139</u>

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

**Governmental Activities:**

Instruction	\$ 1,728,610
Support Services	392,997
Operation of Non-instructional Services	<u>117,131</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,238,738</u></u>

**Net Investment in Capital Assets**

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Capital Assets	\$ 57,482,139
Less: Capital related contracts and retainage payables	<u>(1,116,802)</u>
Net Investment in Capital Assets	<u><u>\$ 56,365,337</u></u>

**F. Construction Commitments**

**Primary Government**

On June 30, 2025, the Other General Government Fund had uncompleted construction contracts of approximately \$72,635 for water infrastructure projects, \$1,827,759 for renovations of the county administration building, \$5,359,660 for construction of a new health department facility, and \$1,292,833 for site improvements to Snapps Ferry Road for a future industrial site. 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.

On June 30, 2025, the General Capital Projects Fund had uncompleted construction contracts of approximately \$228,066 for renovations of the county administration building. Funding for the future expenditures of the General Capital Projects Fund is being provided by available fund balance.

On June 30, 2025, the Highway/Public Works Fund had uncompleted construction contracts of approximately \$1,618,836 for the reconstruction of Old Asheville Highway due to effects of Hurricane Helene. Funding for the future expenditures of the Highway/Public Works Fund is being provided by a state grant and available fund balance.

**Discretely Presented Greene County School Department**

On June 30, 2025, the General Purpose School Fund had uncompleted construction contracts of approximately \$349,253 for roofing projects at various schools, \$69,515 for renovations at a high school, and \$149,490 for paving projects at various schools. Funding for the future expenditures of the General Purpose School Fund is being provided by available fund balance.

On June 30, 2025, the Education Capital Projects Fund had uncompleted construction contracts of approximately \$7,512,180 for Career Technical Education building construction at West Greene High School and Chuckey Doak High School. Funding for the future expenditures of the Education Capital Projects Fund is being provided by available fund balance and remaining general obligation bond proceeds.

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

The composition of interfund balances as of June 30, 2025, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 356,578
Internal Service Fund	General	414,017
Discretely Presented School Department:		
Nonmajor governmental	General Purpose School	137

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, 2025, consisted of the following amounts:

**Primary Government**

Transfers Out	Transfers In			
	General Fund	General Capital Projects Fund	Nonmajor Governmental Funds	Internal Service Fund
General	\$ 0	\$ 0	5,000,000	\$ 414,017
Special Debt Service	0	799,750	362,327	0
Nonmajor governmental funds	147,354	0	0	0
<b>Total</b>	<b>\$ 147,354</b>	<b>\$ 799,750</b>	<b>5,362,327</b>	<b>\$ 414,017</b>

Transfers from the General Fund to the nonmajor governmental funds and Internal Service Fund are for operations. Transfers from the Special Debt Service Fund to the General Capital Projects Fund are for operations. Transfers from the nonmajor governmental funds to the General Fund are for shared costs.

**Discretely Presented Greene County School Department**

Transfers Out	Transfers In		
	General Purpose School Fund	Nonmajor Governmental Funds	Purpose
General Purpose School	\$ 0	300,000	Operations
Nonmajor governmental funds	50,473	0	Indirect Costs
<b>Total</b>	<b>\$ 50,473</b>	<b>\$ 300,000</b>	

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.

H. *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, 2025, will be retired from the General Debt Service and Education Debt Service funds.

**Direct Borrowing and Direct Placements** - Greene County issues other loans and capital outlay notes 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 and other loans are direct obligations and pledge the full faith, and credit, and taxing authority of the government. Other loans outstanding were issued for original terms of up to 10 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, 2025, will be retired from the Special Debt Service Fund.

General obligation bonds and other loans outstanding as of June 30, 2025, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-25
General Obligation Bonds	2 to 4 %	6-1-46	\$ 9,565,000	\$ 9,220,000
General Obligation Rural School Bonds	2 to 5	6-30-42	28,960,000	27,145,000
General Obligation Rural School Bonds - Refunding	2 to 5	6-1-26	12,135,000	1,465,000
Direct Borrowing and Direct Placement:				
Other Loans	0	11-24-34	17,642,222	17,642,222

Greene County entered into other loan agreements through the State of Tennessee's Helene Emergency Assistance Loan (HEAL) Program. Program provisions require repayment within 30 days of receipt of funds from the Federal Emergency Management Agency (FEMA) or within ten years from the date of the loan, whichever comes first. On November 24, 2024, the County Issued \$17,642,222. The total outstanding balance under the HEAL Program as of June 30, 2025, was \$17,642,222.

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2025, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2026	\$ 2,845,000	\$ 1,387,711	\$ 4,232,711
2027	1,475,000	1,260,675	2,735,675
2028	1,550,000	1,180,325	2,730,325
2029	1,625,000	1,105,875	2,730,875
2030	1,700,000	1,038,825	2,738,825
2031-2035	9,505,000	4,179,525	13,684,525
2036-2040	11,320,000	2,373,444	13,693,444
2041-2045	7,265,000	527,643	7,792,643
2046	545,000	12,535	557,535
<b>Total</b>	<b>\$ 37,830,000</b>	<b>\$ 13,066,558</b>	<b>\$ 50,896,558</b>

Year Ending June 30	Other Loans - Direct Placement (1)		
	Principal	Interest	Total
2026	\$ 0	\$ 0	\$ 0
2027	0	0	0
2028	0	0	0
2029	0	0	0
2030	0	0	0
2031-2035	17,642,222	0	17,642,222
<b>Total</b>	<b>\$ 17,642,222</b>	<b>\$ 0</b>	<b>\$ 17,642,222</b>

(1) Other Loan amounts obtained through the State of Tennessee HEAL Program are due within 30 days of receipt funds from the Federal Emergency Management Agency or ten years, whichever comes first and have no annual requirements until those parameters are met. On June 30, 2025, there are no requirements known for the years ending June 30, 2026, through June 30, 2034.

There is \$31,640,661 available in the debt service funds to service long-term debt. Notes receivable represent \$3,120,267 of this balance and is restricted for retiring a portion of the HEAL Program loans discussed above, leaving \$28,520,394 available to service other long-term debt. Bonded debt per capita totaled \$655, based on the 2020 federal census for residents living outside the Greeneville school district and \$131 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$945 based on the 2020 federal census for residents living outside the Greeneville school district and \$391 for residents living inside the Greeneville school district.

### Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2025, was as follows:

<b>Governmental Activities:</b>	Bonds	Other Loans - Direct Placement
Balance, July 1, 2024	\$ 35,640,000	\$ 0
Additions	5,875,000	17,642,222
Reductions	(3,685,000)	0
Balance, June 30, 2025	<u>\$ 37,830,000</u>	<u>\$ 17,642,222</u>
Balance Due Within One Year	<u>\$ 2,845,000</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2025	\$ 55,472,222
Less: Balance Due Within One Year - Debt	(2,845,000)
Add: Unamortized Premium on Debt	<u>2,248,754</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 54,875,976</u>

## *I. Long-term Obligations*

### **Primary Government**

#### **Changes in Long-term Obligations**

Long-term obligations activity for the year ended June 30, 2025, was as follows:

<b>Governmental Activities:</b>	Compensated Absences*	Other Post- employment Benefits	Net Pension Liability- Agent Plan
Balance, July 1, 2024	\$ 1,892,030	\$ 1,262,000	\$ 2,063,507
Additions	0	496,200	9,926,839
Reductions	(23,494)	(110,300)	(10,588,042)
Balance, June 30, 2025	<u>\$ 1,868,536</u>	<u>\$ 1,647,900</u>	<u>\$ 1,402,304</u>
Balance Due Within One Year	<u>\$ 1,694,275</u>	<u>\$ 110,300</u>	<u>\$ 0</u>

\*Restated beginning balance – See Note I.D.10. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2025	\$ 4,918,740
Less: Balance Due Within One Year - Other	<u>(1,804,575)</u>
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 3,114,165</u>

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, 2025, was as follows:

<b>Governmental Activities:</b>	Termination Benefits	Compensated Absences*	Net Pension Liability - Agent Plan	Other Postemployment Benefits
Balance, July 1, 2024	\$ 207,011	\$ 611,946	\$ 871,363	\$ 11,558,791
Additions	0	48,507	3,841,315	1,307,541
Reductions	(207,011)	0	(4,170,039)	(358,237)
Balance, June 30, 2025	<u>\$ 0</u>	<u>\$ 660,453</u>	<u>\$ 542,639</u>	<u>\$ 12,508,095</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 526,049</u>	<u>\$ 0</u>	<u>\$ 534,475</u>

\*Restated beginning balance – See Note I.D.10. The change in compensated absences is presented as a net change.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2025	\$ 13,711,187
Less: Balance Due Within One Year - Other	<u>(1,060,524)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 12,650,663</u>

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.

**J. 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 2024-25 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 \$995,056.

**K. 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, 2025, were \$221,286. 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 \$150,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$6,679,719 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
2023-24	\$ 1,056,058	\$ 293,100	\$ (437,573)	\$ 911,585
2024-25	911,585	1,874,958	(1,062,398)	1,724,145

**Employee Insurance – Health Fund**

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2023-24	\$ 278,853	\$ 4,594,293	\$ (4,609,001)	\$ 264,145
2024-25	264,145	4,436,868	(4,388,758)	312,255

\*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$614,819.

**B. Accounting Changes**

GASB Statement No. 101, *Compensated Absences*, became effective for the fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences under a unified model and amends certain previously required disclosures.

GASB Statement No. 102, *Certain Risk Disclosures*, became effective for the fiscal year ending June 30, 2025. This statement provides users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints.

**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. Change in Administration**

On January 31, 2025, Director of Schools, David McLain, retired and was succeeded by Chris Malone effective February 3, 2025.

**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, 2025, Greene County paid \$980,453 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 \$1,260,756 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, 2025, 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 \$24,916 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, 2025, 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 Greene County School Department**

The Greene Technology Center (GTC) was a joint venture between the discretely presented Greene County School Department and the Town of Greeneville Board of Education. The GTC was governed by a 12-member board, which consisted of six members from both the county's and the town's Boards of Education. The GTC joint venture was dissolved in June 2025. The Greene County

School Department sold their two-third interest in the technology center to the Town of Greeneville Board of Education. The sale of the GTC included all real property and equipment. Greene County School Department's share of proceeds from the sale of real property and equipment totaled \$1,333,333 and \$520,919, respectively. As part of the agreement to dissolve the GTC, Greene County School Department agreed to reduce its share of the real property proceeds by \$333,333 (for a net total of \$1,000,000) to obtain full ownership of the McNeese facility which was on the campus of the technology center. Greene County School Department also received \$260,684 from its share of the settlement of GTC's account balances and two-thirds of the internal school fund account balances totaling \$44,000 at the time of dissolution. Prior to the dissolution of the joint venture the primary government did not have any 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.

## ***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 72.1 percent, the non-certified employees of the discretely presented school department comprise 27.9 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 on the [Tennessee Department of Treasury website](#).

*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, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	629
Inactive Employees Entitled to But Not Yet Receiving Benefits	995
Active Employees	741
Total	2,365

*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, 2025, the employer contribution for Greene County was \$3,742,579 based on a rate of 12.14 percent of covered payroll. The minimum rate established by the Board of Trustees was 7.62 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, 2024, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability as of the June 30, 2024, 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, 2024, 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	4.88 %	31 %
Developed Market International Equity	5.37	14
Emerging Market International Equity	6.09	4
Private Equity and Strategic Lending	6.57	20
U.S. Fixed Income	1.20	20
Real Estate	4.38	10
Short-term Securities	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 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, 2023	\$ 107,252,948	\$ 104,318,078	\$ 2,934,870
Changes for the Year:			
Service Cost	\$ 2,546,921	\$ 0	\$ 2,546,921
Interest	7,247,175	0	7,247,175
Differences Between Expected and Actual Experience	3,874,003	0	3,874,003
Contributions-Employer	0	3,130,232	(3,130,232)
Contributions-Employees	0	1,462,308	(1,462,308)
Net Investment Income	0	10,165,541	(10,165,541)
Benefit Payments, Including Refunds of Employee Contributions	(4,868,625)	(4,868,625)	0
Administrative Expense	0	(100,055)	100,055
Net Changes	<u>\$ 8,799,474</u>	<u>\$ 9,789,401</u>	<u>\$ (989,927)</u>
Balance, June 30, 2024	<u>\$ 116,052,422</u>	<u>\$ 114,107,479</u>	<u>\$ 1,944,943</u>

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	72.1%	\$ 83,673,796	\$ 82,271,492	\$ 1,402,304
School Department	27.9%	32,378,626	31,835,987	542,639
Total		<u>\$ 116,052,422</u>	<u>\$ 114,107,479</u>	<u>\$ 1,944,943</u>

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the net pension liability (asset) of Greene County calculated using the discount rate of 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 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Greene County			
Net Pension Liability (Asset)	\$ 17,986,540	\$ 1,944,943	\$ (11,148,574)

***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, 2025, Greene County recognized pension expense of \$3,458,569.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, 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	\$ 4,814,950	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,209,088
Changes in Assumptions	1,637,522	0
Contributions Subsequent to the Measurement Date of June 30, 2024 (1)	3,742,579	N/A
Total	<u>\$ 10,195,051</u>	<u>\$ 1,209,088</u>

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2024,” 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	\$ 7,339,959	\$ 871,752
School Department	2,855,092	337,336
Total	<u>\$ 10,195,051</u>	<u>\$ 1,209,088</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
2026	\$ 1,538,318
2027	2,983,874
2028	573,747
2029	147,448
2030	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***

On June 30, 2025, Greene County reported a payable of \$276,418 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2025.

#### **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 72.1 percent and the non-certified employees of the discretely presented school department comprise 27.9 percent of the plan based on contribution data.

#### **Discretely Presented Greene County School Department - 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 on the [Tennessee Department of Treasury website](#).

*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, 2025, to the Teacher Retirement Plan were \$345,434, which is three percent of covered payroll. In addition, employer contributions of \$111,810, which is one 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).* On June 30, 2025, the school department reported a liability (asset) of (\$308,492) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, and the total pension liability (asset) 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, 2024, the school department's proportion was .432907 percent. The proportion as of June 30, 2023, was .394338 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of \$256,039.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, 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	\$ 25,483	\$ 94,777
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	52,038
Changes in Assumptions	122,589	0
Changes in Proportion of Net Pension Liability (Asset)	34,838	50,783
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	345,434	N/A
Total	<u>\$ 528,344</u>	<u>\$ 197,598</u>

The school department's employer contributions of \$345,434, 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, 2026. 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
2026	\$ (31,873)
2027	40,124
2028	(20,916)
2029	(20,632)
2030	4,651
Thereafter	13,956

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

*Actuarial Assumptions.* The total pension liability as of the June 30, 2024, 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, 2024, 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	4.88	31
Developed Market		
International Equity	5.37	14
Emerging Market		
International Equity	6.09	4
Private Equity and		
Strategic Lending	6.57	20
U.S. Fixed Income	1.20	20
Real Estate	4.38	10
Short-term Securities	0.00	1
		100
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	Current Discount Rate	1% Increase
	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 813,594	\$ (308,492)	\$ (1,143,559)

*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***

On June 30, 2025, the Greene County School Department reported a payable of \$203,757 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2025.

#### **Discretely Presented Greene County School Department - Certified Employees - 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 on the [Tennessee Department of Treasury website](#).

*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, 2025, to the Teacher Legacy Pension Plan were \$1,443,095, which is 6.36 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).* On June 30, 2025, the school department reported a liability (asset) of (\$11,629,207) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2024, 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, 2024, the school department’s proportion was .674994 percent. The proportion measured as of June 30, 2023, was .690054 percent.

*Pension Expense (Negative Pension Expense).* For the year ended June 30, 2025, the school department recognized pension expense (negative pension expense) of \$2,667,950.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, 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
	<u>                    </u>	<u>                    </u>
Difference Between Expected and Actual Experience	\$ 3,101,201	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,264,897
Changes in Proportion of Net Pension Liability (Asset)	340,404	64,652
LEA's Contributions Subsequent to the Measurement Date of June 30, 2024	<u>1,443,095</u>	<u>N/A</u>
Total	<u>\$ 4,884,700</u>	<u>\$ 2,329,549</u>

The school department's employer contributions of \$1,443,095 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, 2026. 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
2026	\$ (1,092,747)
2027	4,578,952
2028	(1,181,666)
2029	(1,192,482)
2030	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, 2024, 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, 2024, 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	Current Discount Rate	1% Increase
	5.75%	6.75%	7.75%

Net Pension Liability (Asset)	\$ 14,773,123	\$ (11,629,207)	\$ (33,526,337)
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*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

### *Payable to the Pension Plan*

On June 30, 2025, the Greene County School Department reported a payable of \$559,729 for the outstanding amount of contributions due to the pension plan required at year ended June 30, 2025.

## **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 \$689,125 and teachers contributed \$385,820 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, 2024, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefits	6
Inactive Employees Entitled To But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	<u>415</u>
Total	<u><u>421</u></u>

***Total OPEB Liability***

The county's total OPEB liability of \$1,647,900 was measured as of July 1, 2024, and was determined by an actuarial valuation as of July 1, 2024.

*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	4.09%
Healthcare Cost Trend Rates	6.5% for the fiscal year ended 2025, 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, 2024.

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, 2024, 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, 2023	<u>\$ 1,262,000</u>
Changes for the Year:	
Service Cost	53,100
Interest	48,700
Changes in Benefit Terms	360,700
Difference between Expected and Actuarial Experience	13,300
Changes in Assumption	20,400
Benefit Payments	<u>(110,300)</u>
Net Changes	<u>\$ 385,900</u>
Balance June 30, 2024	<u><u>\$ 1,647,900</u></u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, the county recognized negative OPEB expense of \$311,700. On June 30, 2025, 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	\$ 11,700	\$ 152,900
Changes of Assumptions	24,600	62,400
Benefit Payment Subsequent to the Measurement Date of July 1, 2024	110,300	0
Total	<u>\$ 146,600</u>	<u>\$ 215,300</u>

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

Year Ending June 30	Amount
2026	\$ (123,700)
2027	(11,500)
2028	(11,500)
2029	(11,500)
2030	(11,500)
Thereafter	(9,300)

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:

<b>Discount Rate</b>	1% Decrease 3.09%	Current Discount Rate 4.09%	1% Increase 5.09%
Total OPEB Liability	\$ 1,839,100	\$ 1,647,900	\$ 1,478,000

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

Healthcare Cost Trend Rate	Current		
	1% Decrease	Trend Rate	1% Increase
	5.0%	6.5%	7.0%
Total OPEB Liability	\$ 1,436,000	\$ 1,647,900	\$ 1,905,600

### Discretely Presented Greene County School Department

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

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

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

The school department’s total OPEB liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2024, 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	3.93%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 10.68% for pre-65 retirees in the 2024 calendar year, and decreasing annually over a 13-year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under each plan

The discount rate was 3.93 percent, 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, 2024, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, 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-2021 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-2021 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-2021.

*Changes in Assumptions.* The discount rate changed from 3.65 percent as of the beginning of the measurement period to 3.93 percent as of the measurement date of June 30, 2024. 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 2024 plan year was revised from 10.31 percent to 10.68 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 \$318 to \$566 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 \$578 to \$755 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, 2024, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefits	54
Inactive Employees Entitled To But Not Yet Receiving Benefits	2
Active Employees Eligible for Benefits	<u>467</u>
Total	<u><u>523</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 \$534,475 to the LEP for OPEB benefits as they came due.

***Changes in the Collective Total OPEB Liability – As of the Measurement Date***

	Share of Collective Liability		
	Greene County	State of	Total OPEB
	School Department	TN	
	68.6003%	31.3997%	Liability
Balance July 1, 2023	\$ 11,558,791	\$ 5,455,953	\$ 17,014,744
Changes for the Year:			
Service Cost	\$ 461,702	\$ 211,330	\$ 673,032
Interest	434,357	198,813	633,170
Difference between Expected and Actual Experience	206,243	94,402	300,645
Changes in Proportion	113,369	(113,369)	0
Changes in Assumption	205,245	93,945	299,190
Benefit Payments	(471,612)	(215,866)	(687,478)
Net Changes	\$ 949,304	\$ 269,255	\$ 1,218,559
Balance June 30, 2024	\$ 12,508,095	\$ 5,725,208	\$ 18,233,303

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 \$443,413 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 68.6003 percent and the State of Tennessee's share was 31.3997 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2025, the school department recognized OPEB expense of \$733,631, including the state's share of the expense. On June 30, 2025, 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 Actual and Expected Experience	\$ 622,743	\$ 1,264,685
Changes in Proportion	141,896	943,350
Changes of Assumptions	1,334,998	1,308,289
Benefits Paid After the Measurement Date of June 30, 2024	534,475	0
Total	<u>\$ 2,634,112</u>	<u>\$ 3,516,324</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
2026	\$ (605,841)
2027	(582,484)
2028	(365,746)
2029	(63,744)
2030	34,301
Thereafter	166,827

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.

Discount Rate	1% Decrease	Current Discount Rate	1% Increase
	2.93%	3.93%	4.93%

Proportionate Share of the Collective Total OPEB Liability	\$ 13,433,819	\$ 12,508,095	\$ 11,627,439
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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.

<b>Healthcare Cost Trend Rate</b>	1% Decrease	Current Trend Rate	1% Increase
	9.68 to 3.5%	10.68 to 4.5%	11.68 to 5.5%

Proportionate Share of the Collective Total OPEB Liability	\$	11,284,439	\$	12,508,095	\$	13,913,145
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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 2024-25 year, 15 employees participated in the program. The liability for this bonus is reported as Termination Benefits – Current in the General Purpose School Fund on June 30, 2025.

***J. Operation of School Food Services***

During the 2024-2025 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 \$3.80 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. During the year, the school department paid \$4,183,815 to Chartwells. The school department renewed this contract for the 2024-2025 fiscal year with an increase in the per meal cost of 3.5 percent to \$4.10.

***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 Events***

On October 8, 2025, Greene County entered a contractual agreement with the Greeneville Water Commission to provide State of Tennessee Helene Emergency Assistance Loan (HEAL) Program proceeds to the commission totaling \$5,635,822. Greene County will recognize a note receivable for the note issuance.

On October 9, 2025, Greene County issued other loans totaling \$5,635,822 through the HEAL Program.

# REQUIRED SUPPLEMENTARY INFORMATION SECTION

**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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Total Pension Liability</b>										
Service Cost	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535	\$ 1,577,416	\$ 1,683,474	\$ 1,853,209	\$ 1,885,007	\$ 2,327,127	\$ 2,443,033	\$ 2,546,921
Interest	4,545,585	4,768,957	4,919,196	5,076,773	5,365,371	5,716,568	6,023,443	6,432,461	6,797,564	7,247,175
Changes in Benefit Terms	0	0	751,500	0	0	0	0	0	0	0
Differences Between Actual and Expected Experience	(223,943)	(1,228,879)	(1,049,705)	726,157	1,455,304	742,751	3,389	1,131,859	2,103,880	3,874,003
Changes in Assumptions	0	0	1,592,264	0	0	0	8,187,606	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)	(3,601,482)	(4,058,111)	(4,165,028)	(4,490,584)	(4,706,282)	(4,868,625)
Net Change in Total Pension Liability	\$ 3,123,511	\$ 2,065,905	\$ 4,517,821	\$ 3,970,344	\$ 4,902,667	\$ 4,254,417	\$ 11,934,417	\$ 5,400,863	\$ 6,638,195	\$ 8,799,474
Total Pension Liability, Beginning	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	107,252,948
Total Pension Liability, Ending (a)	\$ 63,568,319	\$ 65,634,224	\$ 70,152,045	\$ 74,122,389	\$ 79,025,056	\$ 83,279,473	\$ 95,213,890	\$ 100,614,753	\$ 107,252,948	\$ 116,052,422
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581	\$ 1,263,875	\$ 1,379,787	\$ 1,650,147	\$ 1,736,894	\$ 1,979,911	\$ 2,563,971	\$ 3,130,232
Contributions - Employee	920,290	941,286	890,337	948,302	1,040,015	1,101,861	1,165,035	1,241,121	1,318,404	1,462,308
Net Investment Income	1,912,201	1,696,610	7,386,254	5,931,058	5,668,592	3,992,399	21,445,992	(3,949,752)	6,598,957	10,165,541
Benefit Payments, Including Refunds of Employee Contributions	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)	(3,601,482)	(4,058,111)	(4,165,028)	(4,490,584)	(4,706,282)	(4,868,625)
Administrative Expense	(35,868)	(47,321)	(61,960)	(65,870)	(64,260)	(63,602)	(64,913)	(72,913)	(80,763)	(100,055)
Net Change in Plan Fiduciary Net Position	\$ 1,980,784	\$ 1,557,904	\$ 6,422,243	\$ 4,667,363	\$ 4,422,652	\$ 2,622,694	\$ 20,117,980	\$ (5,292,217)	\$ 5,694,287	\$ 9,789,401
Plan Fiduciary Net Position, Beginning	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	104,318,078
Plan Fiduciary Net Position, Ending (b)	\$ 64,105,172	\$ 65,663,076	\$ 72,085,319	\$ 76,752,682	\$ 81,175,334	\$ 83,798,028	\$ 103,916,008	\$ 98,623,791	\$ 104,318,078	\$ 114,107,479
Net Pension Liability (Asset), Ending (a - b)	\$ (536,853)	\$ (28,852)	\$ (1,933,274)	\$ (2,630,293)	\$ (2,150,278)	\$ (518,555)	\$ (8,702,118)	\$ 1,990,962	\$ 2,934,870	\$ 1,944,943
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	100.84%	100.04%	102.76%	103.55%	102.72%	100.62%	109.14%	98.02%	97.26%	98.32%
Covered Payroll	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978	\$ 23,216,862	\$ 24,701,729	\$ 26,262,146	\$ 29,149,153
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(2.94%)	(0.15%)	(10.87%)	(13.93%)	(10.43%)	(2.36%)	(37.48%)	8.06%	11.18%	6.67%

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.

**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**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	\$ 1,951,232	\$ 1,099,411	\$ 886,237	\$ 968,047	\$ 1,026,825	\$ 1,077,534	\$ 1,154,780	\$ 2,001,961	\$ 2,215,218	\$ 2,358,954
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,951,232)	(1,508,581)	(1,263,875)	(1,379,787)	(1,650,147)	(1,736,894)	(1,979,911)	(2,563,971)	(3,130,232)	(3,742,579)
Contribution Deficiency (Excess)	\$ 0	\$ (409,170)	\$ (377,638)	\$ (411,740)	\$ (623,322)	\$ (659,360)	\$ (825,131)	\$ (562,010)	\$ (915,014)	\$ (1,383,625)
Covered Payroll	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 20,618,226	\$ 21,947,978	\$ 23,216,862	\$ 24,701,024	\$ 26,262,146	\$ 29,149,153	\$ 30,836,001
Contributions as a Percentage of Covered Payroll	10.42%	8.48%	6.69%	6.69%	7.52%	7.48%	8.02%	9.76%	10.74%	12.14%

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.

**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**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 75,000	\$ 98,732	\$ 135,902	\$ 85,121	\$ 95,995	\$ 127,398	\$ 143,679	\$ 225,110	\$ 300,004	\$ 345,434
Less: Contributions in Relation to the Contractually Required Contribution	(75,000)	(98,732)	(135,902)	(85,121)	(95,995)	(127,398)	(143,679)	(225,110)	(300,004)	(345,434)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,292,039	\$ 4,728,761	\$ 6,306,810	\$ 7,148,162	\$ 7,843,533	\$ 10,169,606	\$ 11,514,500
Contributions as a Percentage of Covered Payroll	4.00%	3.86%	4.11%	1.98%	2.03%	2.02%	2.01%	2.87%	2.95%	3.00%

Note: 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 (SRT).

- 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%
- 2024: Pension - 2.95%, SRT - 1.05%
- 2025: Pension - 3.00%, SRT - 1.00%

**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**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually Required Contribution	\$ 2,226,328	\$ 2,209,702	\$ 2,178,129	\$ 2,471,644	\$ 2,419,459	\$ 2,416,832	\$ 2,317,248	\$ 1,945,914	\$ 1,517,954	\$ 1,443,095
Less: Contributions in Relation to the Contractually Required Contribution	(2,226,328)	(2,209,702)	(2,178,129)	(2,471,644)	(2,419,459)	(2,416,832)	(2,317,248)	(1,945,914)	(1,517,954)	(1,443,095)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,702,198	\$ 22,760,461	\$ 23,532,910	\$ 22,497,582	\$ 22,392,549	\$ 22,290,084	\$ 22,690,121
Contributions as a Percentage of Covered Payroll	9.04%	9.07%	9.05%	10.43%	10.63%	10.27%	10.30%	8.69%	6.81%	6.36%

**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	2023	2024
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%	0.394338%	0.432907%
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)	\$ (167,213)	\$ (308,492)
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	\$ 10,169,606
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%)	(2.13%)	(3.03%)
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%	104.97%	106.49%

**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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Department's Proportion of the Net Pension Liability (Asset)	0.660578%	0.682241%	0.691484%	0.685050%	0.704696%	0.683861%	0.716993%	0.683621%	0.690054%	0.674994%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ 270,597	\$ 4,263,628	\$ (226,242)	\$ (2,410,632)	\$ (7,245,547)	\$ (5,214,947)	\$ (30,925,631)	\$ (8,383,968)	\$ (8,135,554)	\$ (11,629,207)
Covered Payroll	\$ 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	\$ 22,290,084
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	1.09%	17.31%	(.93%)	(10.01%)	(30.57%)	(22.91%)	(131.41%)	(37.27%)	(36.33%)	(52.17%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%	105.76%

**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	2023	2024
<b>Total OPEB Liability</b>								
Service Cost	\$ 54,900	\$ 56,500	\$ 63,200	\$ 69,100	\$ 82,600	\$ 91,700	\$ 57,600	\$ 53,100
Interest	50,800	51,600	53,800	49,100	45,300	37,000	50,500	48,700
Changes in Benefit Terms	0	0	0	0	0	0	0	360,700
Differences Between Actual and Expected Experience	0	20,200	(38,400)	99,500	(103,300)	(356,500)	(103,900)	13,300
Changes in Assumptions	0	(12,900)	84,900	127,200	103,000	(235,400)	(23,600)	20,400
Benefit Payments	(85,100)	(85,100)	(86,000)	(86,000)	(70,900)	(54,100)	(60,500)	(110,300)
Net Change in Total OPEB Liability	\$ 20,600	\$ 30,300	\$ 77,500	\$ 258,900	\$ 56,700	\$ (517,300)	\$ (79,900)	\$ 385,900
Total OPEB Liability, Beginning	1,415,200	1,435,800	1,466,100	1,543,600	1,802,500	1,859,200	1,341,900	1,262,000
Total OPEB Liability, Ending	\$ 1,435,800	\$ 1,466,100	\$ 1,543,600	\$ 1,802,500	\$ 1,859,200	\$ 1,341,900	\$ 1,262,000	\$ 1,647,900
Covered Employee Payroll	\$ 9,921,000	\$ 10,999,600	\$ 10,999,600	\$ 11,172,600	\$ 11,172,600	\$ 14,804,700	\$ 14,804,700	\$ 18,931,900
Net OPEB Liability as a Percentage of Covered Employee Payroll	14.47%	13.33%	14.03%	16.13%	16.64%	9.06%	8.52%	8.70%

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%
2023	3.86%
2024	4.09%

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	2023	2024
<b>Total OPEB Liability</b>								
Service Cost	\$ 1,465,896	\$ 1,370,299	\$ 828,568	\$ 673,996	\$ 781,615	\$ 808,657	\$ 615,980	\$ 673,032
Interest	727,812	879,623	646,449	565,573	363,557	353,117	543,129	633,170
Changes in Benefit Terms	0	(4,085,290)	64,035	0	0	0	0	0
Differences Between Actual and Expected Experience	0	(3,648,599)	(763,186)	(1,523,690)	436,520	372,937	260,961	300,645
Changes in Assumptions	(1,101,051)	402,732	(1,216,854)	1,591,483	(753,553)	(1,524,326)	1,266,156	299,190
Benefit Payments	(1,161,310)	(1,265,925)	(1,200,389)	(1,096,300)	(1,055,266)	(859,013)	(789,420)	(687,478)
Net Change in Total OPEB Liability	\$ (68,653)	\$ (6,347,160)	\$ (1,641,377)	\$ 211,062	\$ (227,127)	\$ (848,628)	\$ 1,896,806	\$ 1,218,559
Total OPEB Liability, Beginning	24,039,821	23,971,168	17,624,008	15,982,631	16,193,693	15,966,566	15,117,938	17,014,744
Total OPEB Liability, Ending	\$ 23,971,168	\$ 17,624,008	\$ 15,982,631	\$ 16,193,693	\$ 15,966,566	\$ 15,117,938	\$ 17,014,744	\$ 18,233,303
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	\$ 5,455,953	\$ 5,725,208
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	11,558,791	12,508,095
Covered Employee Payroll	\$ 33,604,536	\$ 34,362,075	\$ 34,362,075	\$ 33,684,849	\$ 37,142,864	\$ 36,351,096	\$ 38,030,785	\$ 40,874,336
Net OPEB Liability as a Percentage of Covered Employee Payroll	55.04%	38.02%	34.77%	35.49%	30.42%	28.77%	30.39%	30.60%

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%
2023	3.65%
2024	3.93%

(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%
2024 plan year	- from 8.37% to 10.31%
2025 plan year	- from 10.31% to 10.68%

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, 2025**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2025 were calculated based on the June 30, 2023, 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 Fair 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.*

**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.

**Other General Government Fund** – The Other General Government Fund is used to account for and reports financial resources and expenditures relating to the American Rescue Plan Act and the Water Infrastructure Improvement Plan.

**Constitutional Officers - Fees Fund** – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

## DEBT SERVICE FUNDS

---

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

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

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

## CAPITAL PROJECTS FUNDS

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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.*

**HUD Grant Projects Fund** – The Hud Grant Projects Fund is used to account for Home Investment Partnership grant transactions.

**Other Capital Projects Fund** – The Other Capital Projects Fund is used to account for funds held for recreation and performing arts capital expenditures.

**GREENE COUNTY, TENNESSEE**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**June 30, 2025**

	<b>Special Revenue Funds</b>					Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	
<b>ASSETS</b>						
Cash	\$ 0	\$ 128,217	\$ 0	\$ 0	\$ 5,586	\$ 133,803
Equity in Pooled Cash and Investments	2,752,724	6,856,398	193,816	4,890,451	0	14,693,389
Accounts Receivable	71,630	0	0	0	78,638	150,268
Due from Other Governments	162,950	0	0	1,356,957	0	1,519,907
Property Taxes Receivable	3,141,941	966,751	0	0	0	4,108,692
Allowance for Uncollectible Property Taxes	(65,618)	(20,190)	0	0	0	(85,808)
Notes Receivable - Current	0	0	0	600,000	0	600,000
Total Assets	<u>\$ 6,063,627</u>	<u>\$ 7,931,176</u>	<u>\$ 193,816</u>	<u>\$ 6,847,408</u>	<u>\$ 84,224</u>	<u>\$ 21,120,251</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 71	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71
Accrued Payroll	40,656	0	0	0	0	40,656
Payroll Deductions Payable	7,780	0	0	0	0	7,780
Contracts Payable	0	0	0	455,379	0	455,379
Retainage Payable	0	0	0	40,955	0	40,955
Claims and Judgments Payable	0	1,724,145	0	0	0	1,724,145
Due to Other Funds	0	272,354	0	0	84,224	356,578
Total Liabilities	<u>\$ 48,507</u>	<u>\$ 1,996,499</u>	<u>\$ 0</u>	<u>\$ 496,334</u>	<u>\$ 84,224</u>	<u>\$ 2,625,564</u>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Combining Balance Sheet - Nonmajor Governmental Funds (Cont.)**

	<b>Special Revenue Funds</b>					Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Current Property Taxes	\$ 2,990,900	\$ 920,277	\$ 0	\$ 0	\$ 0	\$ 3,911,177
Deferred Delinquent Property Taxes	81,437	25,058	0	0	0	106,495
Other Deferred/Unavailable Revenue	0	0	0	1,112,653	0	1,112,653
<b>Total Deferred Inflows of Resources</b>	<b>\$ 3,072,337</b>	<b>\$ 945,335</b>	<b>\$ 0</b>	<b>\$ 1,112,653</b>	<b>\$ 0</b>	<b>\$ 5,130,325</b>
<b>FUND BALANCES</b>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 0	\$ 193,816	\$ 0	\$ 0	\$ 193,816
Restricted for Debt Service	0	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	4,989,342	0	0	0	4,989,342
Committed for Public Health and Welfare	2,942,783	0	0	72,635	0	3,015,418
Committed for Debt Service	0	0	0	0	0	0
Committed for Other Purposes	0	0	0	5,165,786	0	5,165,786
<b>Total Fund Balances</b>	<b>\$ 2,942,783</b>	<b>\$ 4,989,342</b>	<b>\$ 193,816</b>	<b>\$ 5,238,421</b>	<b>\$ 0</b>	<b>\$ 13,364,362</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,063,627</b>	<b>\$ 7,931,176</b>	<b>\$ 193,816</b>	<b>\$ 6,847,408</b>	<b>\$ 84,224</b>	<b>\$ 21,120,251</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Combining Balance Sheet - Nonmajor Governmental Funds (Cont.)**

	<u>Debt Service Funds</u>			<u>Capital Projects Fund</u>	Total Nonmajor Governmental Funds
	General Debt Service	Education Debt Service	Total	Other Capital Projects	
<b>ASSETS</b>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 133,803
Equity in Pooled Cash and Investments	5,866,029	8,493,366	14,359,395	82,405	29,135,189
Accounts Receivable	23,226	0	23,226	21,079	194,573
Due from Other Governments	0	563,234	563,234	0	2,083,141
Property Taxes Receivable	2,416,878	156,471	2,573,349	0	6,682,041
Allowance for Uncollectible Property Taxes	(50,476)	(3,265)	(53,741)	0	(139,549)
Notes Receivable - Current	0	0	0	0	600,000
Total Assets	\$ 8,255,657	\$ 9,209,806	\$ 17,465,463	\$ 103,484	\$ 38,689,198
<b>LIABILITIES</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71
Accrued Payroll	0	0	0	0	40,656
Payroll Deductions Payable	0	0	0	0	7,780
Contracts Payable	0	0	0	0	455,379
Retainage Payable	0	0	0	0	40,955
Claims and Judgments Payable	0	0	0	0	1,724,145
Due to Other Funds	0	0	0	0	356,578
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,625,564

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Combining Balance Sheet - Nonmajor Governmental Funds (Cont.)**

	<u>Debt Service Funds</u>			<u>Capital Projects Fund</u>	Total Nonmajor Governmental Funds
	General Debt Service	Education Debt Service	Total	Other Capital Projects	
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Current Property Taxes	\$ 2,300,692	\$ 148,961	\$ 2,449,653	\$ 0	\$ 6,360,830
Deferred Delinquent Property Taxes	62,644	4,045	66,689	0	173,184
Other Deferred/Unavailable Revenue	0	222,608	222,608	0	1,335,261
Total Deferred Inflows of Resources	<u>\$ 2,363,336</u>	<u>\$ 375,614</u>	<u>\$ 2,738,950</u>	<u>\$ 0</u>	<u>\$ 7,869,275</u>
<b>FUND BALANCES</b>					
Restricted:					
Restricted for Public Safety	\$ 0	\$ 0	\$ 0	\$ 0	\$ 193,816
Restricted for Debt Service	2,305,141	0	2,305,141	0	2,305,141
Restricted for Capital Projects	0	0	0	103,484	103,484
Committed:					
Committed for General Government	0	0	0	0	4,989,342
Committed for Public Health and Welfare	0	0	0	0	3,015,418
Committed for Debt Service	3,587,180	8,834,192	12,421,372	0	12,421,372
Committed for Other Purposes	0	0	0	0	5,165,786
Total Fund Balances	<u>\$ 5,892,321</u>	<u>\$ 8,834,192</u>	<u>\$ 14,726,513</u>	<u>\$ 103,484</u>	<u>\$ 28,194,359</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,255,657</u>	<u>\$ 9,209,806</u>	<u>\$ 17,465,463</u>	<u>\$ 103,484</u>	<u>\$ 38,689,198</u>

**GREENE COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2025**

**Special Revenue Funds**

	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	Total
<b>Revenues</b>						
Local Taxes	\$ 3,045,933	\$ 937,345	\$ 0	\$ 0	\$ 0	\$ 3,983,278
Fines, Forfeitures, and Penalties	0	0	46,710	0	0	46,710
Charges for Current Services	1,267,555	0	0	0	32,111	1,299,666
Other Local Revenues	883,671	257,470	0	0	0	1,141,141
State of Tennessee	58,637	1,252,163	0	122,144	0	1,432,944
Federal Government	0	0	0	1,829,554	0	1,829,554
<b>Total Revenues</b>	<b>\$ 5,255,796</b>	<b>\$ 2,446,978</b>	<b>\$ 46,710</b>	<b>\$ 1,951,698</b>	<b>\$ 32,111</b>	<b>\$ 9,733,293</b>
<b>Expenditures</b>						
Current:						
General Government	\$ 0	\$ 2,720,845	\$ 0	\$ 0	\$ 0	\$ 2,720,845
Administration of Justice	0	0	0	0	32,030	32,030
Public Safety	103,278	0	50,829	618,520	81	772,708
Public Health and Welfare	4,823,716	0	0	0	0	4,823,716
Other Operations	0	0	0	6,519,326	0	6,519,326
Debt Service:						
Principal on Debt	0	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Nonmajor Governmental Funds (Cont.)**

	<b>Special Revenue Funds</b>					Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees	
<b>Expenditures (Cont.)</b>						
Debt Service (Cont.)						
Interest on Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Debt Service	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0
Total Expenditures	<u>\$ 4,926,994</u>	<u>\$ 2,720,845</u>	<u>\$ 50,829</u>	<u>\$ 7,137,846</u>	<u>\$ 32,111</u>	<u>\$ 14,868,625</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 328,802</u>	<u>\$ (273,867)</u>	<u>\$ (4,119)</u>	<u>\$ (5,186,148)</u>	<u>\$ 0</u>	<u>\$ (5,135,332)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	\$ 362,327	\$ 0	\$ 0	\$ 5,000,000	\$ 0	\$ 5,362,327
Transfers Out	0	(147,354)	0	0	0	(147,354)
Total Other Financing Sources (Uses)	<u>\$ 362,327</u>	<u>\$ (147,354)</u>	<u>\$ 0</u>	<u>\$ 5,000,000</u>	<u>\$ 0</u>	<u>\$ 5,214,973</u>
Net Change in Fund Balances	\$ 691,129	\$ (421,221)	\$ (4,119)	\$ (186,148)	\$ 0	\$ 79,641
Change to or Within the Reporting Entity	0	0	0	0	0	0
Fund Balance, July 1, 2024	<u>2,251,654</u>	<u>5,410,563</u>	<u>197,935</u>	<u>5,424,569</u>	<u>0</u>	<u>13,284,721</u>
Fund Balance, June 30, 2025	<u>\$ 2,942,783</u>	<u>\$ 4,989,342</u>	<u>\$ 193,816</u>	<u>\$ 5,238,421</u>	<u>\$ 0</u>	<u>\$ 13,364,362</u>

(Continued)

**GREENE COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds (Cont.)**

	<b>Debt Service Funds</b>			<b>Capital Projects Funds</b>	
	General Debt Service	Education Debt Service	Total	<i>Formerly Nonmajor</i> General Capital Projects	HUD Grant Projects
<b>Revenues</b>					
Local Taxes	\$ 2,761,460	\$ 4,272,448	\$ 7,033,908	\$ 0	\$ 0
Fines, Forfeitures, and Penalties	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
Other Local Revenues	272,450	27,032	299,482	0	0
State of Tennessee	0	0	0	0	0
Federal Government	0	0	0	0	53,358
<b>Total Revenues</b>	<b>\$ 3,033,910</b>	<b>\$ 4,299,480</b>	<b>\$ 7,333,390</b>	<b>\$ 0</b>	<b>\$ 53,358</b>
<b>Expenditures</b>					
Current:					
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Administration of Justice	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Health and Welfare	0	0	0	0	0
Other Operations	0	0	0	0	0
Debt Service:					
Principal on Debt	1,870,000	1,815,000	3,685,000	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Combining Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - Nonmajor Governmental Funds (Cont.)**

	Debt Service Funds			Capital Projects Funds	
	General Debt Service	Education Debt Service	Total	Formerly Nonmajor General Capital Projects	HUD Grant Projects
<b>Expenditures (Cont.)</b>					
Debt Service (Cont.)					
Interest on Debt	\$ 318,488	\$ 913,588	\$ 1,232,076	\$ 0	\$ 0
Other Debt Service	54,131	46,243	100,374	0	0
Capital Projects	0	0	0	0	53,358
Total Expenditures	<u>\$ 2,242,619</u>	<u>\$ 2,774,831</u>	<u>\$ 5,017,450</u>	<u>\$ 0</u>	<u>\$ 53,358</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 791,291</u>	<u>\$ 1,524,649</u>	<u>\$ 2,315,940</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 791,291	\$ 1,524,649	\$ 2,315,940	\$ 0	\$ 0
Change to or Within the Reporting Entity	0	0	0	(3,602,947)	0
Fund Balance, July 1, 2024	<u>5,101,030</u>	<u>7,309,543</u>	<u>12,410,573</u>	<u>3,602,947</u>	<u>0</u>
Fund Balance, June 30, 2025	<u>\$ 5,892,321</u>	<u>\$ 8,834,192</u>	<u>\$ 14,726,513</u>	<u>\$ 0</u>	<u>\$ 0</u>

(Continued)

**GREENE COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds (Cont.)**

	<b>Capital Projects Funds (Cont.)</b>		Total Nonmajor Governmental Funds
	Other Capital Projects	Total	
<b>Revenues</b>			
Local Taxes	\$ 226,187	\$ 226,187	\$ 11,243,373
Fines, Forfeitures, and Penalties	0	0	46,710
Charges for Current Services	0	0	1,299,666
Other Local Revenues	0	0	1,440,623
State of Tennessee	0	0	1,432,944
Federal Government	0	53,358	1,882,912
Total Revenues	<u>\$ 226,187</u>	<u>\$ 279,545</u>	<u>\$ 17,346,228</u>
<b>Expenditures</b>			
Current:			
General Government	\$ 0	\$ 0	\$ 2,720,845
Administration of Justice	0	0	32,030
Public Safety	0	0	772,708
Public Health and Welfare	0	0	4,823,716
Other Operations	0	0	6,519,326
Debt Service:			
Principal on Debt	0	0	3,685,000

(Continued)

**GREENE COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Nonmajor Governmental Funds (Cont.)**

	<b>Capital Projects Funds (Cont.)</b>		
	Other Capital Projects	Total	Total Nonmajor Governmental Funds
<b>Expenditures (Cont.)</b>			
Debt Service (Cont.)			
Interest on Debt	\$ 0	\$ 0	\$ 1,232,076
Other Debt Service	0	0	100,374
Capital Projects	175,131	228,489	228,489
Total Expenditures	<u>\$ 175,131</u>	<u>\$ 228,489</u>	<u>\$ 20,114,564</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 51,056</u>	<u>\$ 51,056</u>	<u>\$ (2,768,336)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 0	\$ 0	\$ 5,362,327
Transfers Out	0	0	(147,354)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,214,973</u>
Net Change in Fund Balances	\$ 51,056	\$ 51,056	\$ 2,446,637
Change to or Within the Reporting Entity	0	(3,602,947)	(3,602,947)
Fund Balance, July 1, 2024	<u>52,428</u>	<u>3,655,375</u>	<u>29,350,669</u>
Fund Balance, June 30, 2025	<u>\$ 103,484</u>	<u>\$ 103,484</u>	<u>\$ 28,194,359</u>

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 3,045,933	\$ 0	\$ 0	\$ 3,045,933	\$ 2,806,750	\$ 2,806,750	\$ 239,183
Charges for Current Services	1,267,555	0	0	1,267,555	1,170,000	1,170,000	97,555
Other Local Revenues	883,671	0	0	883,671	220,000	290,000	593,671
State of Tennessee	58,637	0	0	58,637	45,000	45,000	13,637
Total Revenues	<u>\$ 5,255,796</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,255,796</u>	<u>\$ 4,241,750</u>	<u>\$ 4,311,750</u>	<u>\$ 944,046</u>
<b>Expenditures</b>							
Public Safety							
Disaster Relief	\$ 103,278	\$ 0	\$ 1	\$ 103,279	\$ 0	\$ 150,000	\$ 46,721
Public Health and Welfare							
Sanitation Management	1,312,760	(53,711)	180,519	1,439,568	1,238,068	1,533,068	93,500
Waste Pickup	976,568	(36,168)	28	940,428	1,006,544	1,009,794	69,366
Convenience Centers	561,618	(44,358)	15,658	532,918	560,083	560,083	27,165
Transfer Stations	1,972,770	(261,275)	369,438	2,080,933	1,788,410	2,148,410	67,477
Total Expenditures	<u>\$ 4,926,994</u>	<u>\$ (395,512)</u>	<u>\$ 565,644</u>	<u>\$ 5,097,126</u>	<u>\$ 4,593,105</u>	<u>\$ 5,401,355</u>	<u>\$ 304,229</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 328,802</u>	<u>\$ 395,512</u>	<u>\$ (565,644)</u>	<u>\$ 158,670</u>	<u>\$ (351,355)</u>	<u>\$ (1,089,605)</u>	<u>\$ 1,248,275</u>
<b>Other Financing Sources (Uses)</b>							
Transfers In	\$ 362,327	\$ 0	\$ 0	\$ 362,327	\$ 0	\$ 360,000	\$ 2,327
Total Other Financing Sources	<u>\$ 362,327</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 362,327</u>	<u>\$ 0</u>	<u>\$ 360,000</u>	<u>\$ 2,327</u>
Net Change in Fund Balance	\$ 691,129	\$ 395,512	\$ (565,644)	\$ 520,997	\$ (351,355)	\$ (729,605)	\$ 1,250,602
Fund Balance, July 1, 2024	2,251,654	(395,512)	0	1,856,142	2,463,306	3,208,756	(1,352,614)
Fund Balance, June 30, 2025	<u>\$ 2,942,783</u>	<u>\$ 0</u>	<u>\$ (565,644)</u>	<u>\$ 2,377,139</u>	<u>\$ 2,111,951</u>	<u>\$ 2,479,151</u>	<u>\$ (102,012)</u>

**GREENE COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
 Special Purpose Fund  
**For the Year Ended June 30, 2025**

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<b>Revenues</b>						
Local Taxes	\$ 937,345	\$ 0	\$ 937,345	\$ 886,900	\$ 886,900	\$ 50,445
Other Local Revenues	257,470	0	257,470	25,000	25,000	232,470
State of Tennessee	1,252,163	0	1,252,163	1,000,000	1,000,000	252,163
<b>Total Revenues</b>	<b>\$ 2,446,978</b>	<b>\$ 0</b>	<b>\$ 2,446,978</b>	<b>\$ 1,911,900</b>	<b>\$ 1,911,900</b>	<b>\$ 535,078</b>
<b>Expenditures</b>						
General Government						
Risk Management	\$ 2,720,845	\$ 6,500	\$ 2,727,345	\$ 1,907,211	\$ 3,657,211	\$ 929,866
<b>Total Expenditures</b>	<b>\$ 2,720,845</b>	<b>\$ 6,500</b>	<b>\$ 2,727,345</b>	<b>\$ 1,907,211</b>	<b>\$ 3,657,211</b>	<b>\$ 929,866</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (273,867)	\$ (6,500)	\$ (280,367)	\$ 4,689	\$ (1,745,311)	\$ 1,464,944
<b>Other Financing Sources (Uses)</b>						
Transfers Out	\$ (147,354)	\$ 0	\$ (147,354)	\$ (150,000)	\$ (150,000)	\$ 2,646
<b>Total Other Financing Sources</b>	<b>\$ (147,354)</b>	<b>\$ 0</b>	<b>\$ (147,354)</b>	<b>\$ (150,000)</b>	<b>\$ (150,000)</b>	<b>\$ 2,646</b>
Net Change in Fund Balance	\$ (421,221)	\$ (6,500)	\$ (427,721)	\$ (145,311)	\$ (1,895,311)	\$ 1,467,590
Fund Balance, July 1, 2024	5,410,563	0	5,410,563	4,880,098	4,880,098	530,465
<b>Fund Balance, June 30, 2025</b>	<b>\$ 4,989,342</b>	<b>\$ (6,500)</b>	<b>\$ 4,982,842</b>	<b>\$ 4,734,787</b>	<b>\$ 2,984,787</b>	<b>\$ 1,998,055</b>

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Fines, Forfeitures, and Penalties	\$ 46,710	\$ 0	\$ 0	\$ 46,710	\$ 52,000	\$ 52,000	\$ (5,290)
Total Revenues	\$ 46,710	\$ 0	\$ 0	\$ 46,710	\$ 52,000	\$ 52,000	\$ (5,290)
<b>Expenditures</b>							
Public Safety							
Drug Enforcement	\$ 50,829	\$ (2,289)	\$ 2,824	\$ 51,364	\$ 159,000	\$ 159,000	\$ 107,636
Total Expenditures	\$ 50,829	\$ (2,289)	\$ 2,824	\$ 51,364	\$ 159,000	\$ 159,000	\$ 107,636
Excess (Deficiency) of Revenues Over Expenditures	\$ (4,119)	\$ 2,289	\$ (2,824)	\$ (4,654)	\$ (107,000)	\$ (107,000)	\$ 102,346
Net Change in Fund Balance	\$ (4,119)	\$ 2,289	\$ (2,824)	\$ (4,654)	\$ (107,000)	\$ (107,000)	\$ 102,346
Fund Balance, July 1, 2024	197,935	(2,289)	0	195,646	217,968	217,968	(22,322)
Fund Balance, June 30, 2025	\$ 193,816	\$ 0	\$ (2,824)	\$ 190,992	\$ 110,968	\$ 110,968	\$ 80,024

**GREENE COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual (Budgetary Basis) and Budget**  
 Other General Government Fund  
**For the Year Ended June 30, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
State of Tennessee	\$ 122,144	\$ 0	\$ 0	\$ 122,144	\$ 10,000,000	\$ 10,000,000	\$ (9,877,856)
Federal Government	1,829,554	0	0	1,829,554	0	0	1,829,554
<b>Total Revenues</b>	<b>\$ 1,951,698</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,951,698</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ (8,048,302)</b>
<b>Expenditures</b>							
Public Safety							
Disaster Relief	\$ 618,520	\$ 0	\$ 25,943	\$ 644,463	\$ 0	\$ 650,000	\$ 5,537
Other Operations							
American Rescue Plan Act Grant #1	6,519,326	(2,499,022)	9,271,647	13,291,951	21,975,000	21,975,000	8,683,049
<b>Total Expenditures</b>	<b>\$ 7,137,846</b>	<b>\$ (2,499,022)</b>	<b>\$ 9,297,590</b>	<b>\$ 13,936,414</b>	<b>\$ 21,975,000</b>	<b>\$ 22,625,000</b>	<b>\$ 8,688,586</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,186,148)	\$ 2,499,022	\$ (9,297,590)	\$ (11,984,716)	\$ (11,975,000)	\$ (12,625,000)	\$ 640,284
<b>Other Financing Sources (Uses)</b>							
Transfers In	\$ 5,000,000	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (186,148)	\$ 2,499,022	\$ (9,297,590)	\$ (6,984,716)	\$ (6,975,000)	\$ (7,625,000)	\$ 640,284
Fund Balance, July 1, 2024	5,424,569	(2,499,022)	0	2,925,547	6,975,000	7,625,000	(4,699,453)
Fund Balance, June 30, 2025	\$ 5,238,421	\$ 0	\$ (9,297,590)	\$ (4,059,169)	\$ 0	\$ 0	\$ (4,059,169)

**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, 2025**

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<b>Revenues</b>				
Local Taxes	\$ 2,761,460	\$ 2,544,200	\$ 2,544,200	\$ 217,260
Other Local Revenues	272,450	50,000	50,000	222,450
Total Revenues	<u>\$ 3,033,910</u>	<u>\$ 2,594,200</u>	<u>\$ 2,594,200</u>	<u>\$ 439,710</u>
<b>Expenditures</b>				
Principal on Debt				
General Government	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000	\$ 0
Interest on Debt				
General Government	318,488	318,500	318,500	12
Other Debt Service				
General Government	54,131	105,000	105,000	50,869
Total Expenditures	<u>\$ 2,242,619</u>	<u>\$ 2,293,500</u>	<u>\$ 2,293,500</u>	<u>\$ 50,881</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 791,291</u>	<u>\$ 300,700</u>	<u>\$ 300,700</u>	<u>\$ 490,591</u>
Net Change in Fund Balance	\$ 791,291	\$ 300,700	\$ 300,700	\$ 490,591
Fund Balance, July 1, 2024	<u>5,101,030</u>	<u>4,860,368</u>	<u>4,860,368</u>	<u>240,662</u>
Fund Balance, June 30, 2025	<u>\$ 5,892,321</u>	<u>\$ 5,161,068</u>	<u>\$ 5,161,068</u>	<u>\$ 731,253</u>

**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, 2025**

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<b>Revenues</b>				
Local Taxes	\$ 4,272,448	\$ 3,166,000	\$ 3,166,000	\$ 1,106,448
Other Local Revenues	27,032	5,000	5,000	22,032
Total Revenues	<u>\$ 4,299,480</u>	<u>\$ 3,171,000</u>	<u>\$ 3,171,000</u>	<u>\$ 1,128,480</u>
<b>Expenditures</b>				
Principal on Debt				
Education	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000	\$ 0
Interest on Debt				
Education	913,588	915,000	915,000	1,412
Other Debt Service				
Education	46,243	105,000	105,000	58,757
Total Expenditures	<u>\$ 2,774,831</u>	<u>\$ 2,835,000</u>	<u>\$ 2,835,000</u>	<u>\$ 60,169</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,524,649</u>	<u>\$ 336,000</u>	<u>\$ 336,000</u>	<u>\$ 1,188,649</u>
Net Change in Fund Balance	\$ 1,524,649	\$ 336,000	\$ 336,000	\$ 1,188,649
Fund Balance, July 1, 2024	<u>7,309,543</u>	<u>6,664,173</u>	<u>6,664,173</u>	<u>645,370</u>
Fund Balance, June 30, 2025	<u>\$ 8,834,192</u>	<u>\$ 7,000,173</u>	<u>\$ 7,000,173</u>	<u>\$ 1,834,019</u>

**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, 2025**

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<b>Revenues</b>				
Local Taxes	\$ 226,187	\$ 225,000	\$ 225,000	\$ 1,187
Total Revenues	\$ 226,187	\$ 225,000	\$ 225,000	\$ 1,187
<b>Expenditures</b>				
Capital Projects				
Social, Cultural, and Recreation Projects	\$ 175,131	\$ 230,000	\$ 230,000	\$ 54,869
Total Expenditures	\$ 175,131	\$ 230,000	\$ 230,000	\$ 54,869
Excess (Deficiency) of Revenues Over Expenditures	\$ 51,056	\$ (5,000)	\$ (5,000)	\$ 56,056
Net Change in Fund Balance	\$ 51,056	\$ (5,000)	\$ (5,000)	\$ 56,056
Fund Balance, July 1, 2024	52,428	48,819	48,819	3,609
Fund Balance, June 30, 2025	\$ 103,484	\$ 43,819	\$ 43,819	\$ 59,665

## MAJOR GOVERNMENTAL FUNDS

### 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.*

**Special Debt Service Fund** – The Special Debt Service Fund is used to account for the debt issued through the State of Tennessee Helene Emergency Assistance Loan (HEAL) program that are restricted, committed, or assigned to expenditure for principal, interest, and other future program costs.

### 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.*

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

**GREENE COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
 Special Debt Service Fund  
**For the Year Ended June 30, 2025**

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<b>Revenues</b>				
Other Local Revenues	\$ 434,003	\$ 0	\$ 434,003	\$ 0
Total Revenues	\$ 434,003	\$ 0	\$ 434,003	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 434,003	\$ 0	\$ 434,003	\$ 0
<b>Other Financing Sources (Uses)</b>				
Other Loans Issued	\$ 17,642,222	\$ 0	\$ 17,642,222	\$ 0
Transfers Out	(1,162,077)	0	(1,162,077)	0
Total Other Financing Sources	\$ 16,480,145	\$ 0	\$ 16,480,145	\$ 0
Net Change in Fund Balance	\$ 16,914,148	\$ 0	\$ 16,914,148	\$ 0
Fund Balance, July 1, 2024	0	0	0	0
Fund Balance, June 30, 2025	\$ 16,914,148	\$ 0	\$ 16,914,148	\$ 0

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 937,146	\$ 0	\$ 0	\$ 937,146	\$ 886,650	\$ 886,650	\$ 50,496
Other Local Revenues	170,021	0	0	170,021	85,000	85,000	85,021
State of Tennessee	150,000	0	0	150,000	0	0	150,000
Other Governments and Citizens Groups	86,315	0	0	86,315	150,000	150,000	(63,685)
<b>Total Revenues</b>	<b>\$ 1,343,482</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,343,482</b>	<b>\$ 1,121,650</b>	<b>\$ 1,121,650</b>	<b>\$ 221,832</b>
<b>Expenditures</b>							
Public Safety							
Disaster Relief	\$ 799,750	\$ 0	\$ 0	\$ 799,750	\$ 0	\$ 799,750	\$ 0
Other Debt Service							
Education	131,679	0	0	131,679	0	131,679	0
Capital Projects							
Other General Government Projects	4,316,849	(3,669,326)	343,089	990,612	1,198,500	1,198,500	207,888
Capital Projects - Donated							
Capital Projects Donated to School Department	6,001,735	0	0	6,001,735	0	6,001,735	0
<b>Total Expenditures</b>	<b>\$ 11,250,013</b>	<b>\$ (3,669,326)</b>	<b>\$ 343,089</b>	<b>\$ 7,923,776</b>	<b>\$ 1,198,500</b>	<b>\$ 8,131,664</b>	<b>\$ 207,888</b>
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (9,906,531)	\$ 3,669,326	\$ (343,089)	\$ (6,580,294)	\$ (76,850)	\$ (7,010,014)	\$ 429,720
<b>Other Financing Sources (Uses)</b>							
Bonds Issued	\$ 5,875,000	\$ 0	\$ 0	\$ 5,875,000	\$ 0	\$ 6,001,735	\$ (126,735)
Premiums on Debt Sold	258,414	0	0	258,414	0	258,414	0
Transfers In	799,750	0	0	799,750	0	799,750	0
<b>Total Other Financing Sources</b>	<b>\$ 6,933,164</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,933,164</b>	<b>\$ 0</b>	<b>\$ 7,059,899</b>	<b>\$ (126,735)</b>
Net Change in Fund Balance	\$ (2,973,367)	\$ 3,669,326	\$ (343,089)	\$ 352,870	\$ (76,850)	\$ 49,885	\$ 302,985
Changes to or Within the Financial Reporting Entity	3,602,947	0	0	3,602,947	0	0	3,602,947
Fund Balance, July 1, 2024	0	(3,669,326)	0	(3,669,326)	1,744,502	1,744,502	(5,413,828)
<b>Fund Balance, June 30, 2025</b>	<b>\$ 629,580</b>	<b>\$ 0</b>	<b>\$ (343,089)</b>	<b>\$ 286,491</b>	<b>\$ 1,667,652</b>	<b>\$ 1,794,387</b>	<b>\$ (1,507,896)</b>

## 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.*

**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.

**GREENE COUNTY, TENNESSEE**  
**Combining Statement of Net Position - Custodial Funds**  
**June 30, 2025**

	<b>Custodial Funds</b>					
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
<b>ASSETS</b>						
Cash	\$ 0	\$ 0	\$ 5,493,738	\$ 0	\$ 0	\$ 5,493,738
Equity in Pooled Cash and Investments	0	0	0	168,233	229,012	397,245
Accounts Receivable	0	0	4,172	0	0	4,172
Due from Other Governments	2,171,667	971,850	0	0	0	3,143,517
Property Taxes Receivable	0	3,236,073	0	0	0	3,236,073
Allowance for Uncollectible Property Taxes	0	(70,768)	0	0	0	(70,768)
<b>Total Assets</b>	<b>\$ 2,171,667</b>	<b>\$ 4,137,155</b>	<b>\$ 5,497,910</b>	<b>\$ 168,233</b>	<b>\$ 229,012</b>	<b>\$ 12,203,977</b>
<b>LIABILITIES</b>						
Due to Other Taxing Units	\$ 2,171,667	\$ 1,068,492	\$ 0	\$ 0	\$ 0	\$ 3,240,159
<b>Total Liabilities</b>	<b>\$ 2,171,667</b>	<b>\$ 1,068,492</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,240,159</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Current Property Taxes	\$ 0	\$ 3,068,663	\$ 0	\$ 0	\$ 0	\$ 3,068,663
<b>Total Deferred Inflows of Resources</b>	<b>\$ 0</b>	<b>\$ 3,068,663</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,068,663</b>
<b>NET POSITION</b>						
Restricted for Individuals, Organizations, and Other Governments	\$ 0	\$ 0	\$ 5,497,910	\$ 168,233	\$ 229,012	\$ 5,895,155
<b>Total Net Position</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,497,910</b>	<b>\$ 168,233</b>	<b>\$ 229,012</b>	<b>\$ 5,895,155</b>

**GREENE COUNTY, TENNESSEE**  
**Combining Statement of Net Position - Custodial Funds**  
**For the Year Ended June 30, 2025**

	<b>Custodial Funds</b>						Total
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Other Custodial Fund	
<b>Additions</b>							
Sales Tax Collections for Other Governments	\$ 12,527,344	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,527,344
ADA - Educational Funds Collected for Cities	0	9,410,217	0	0	0	0	9,410,217
Fines/Fees and Other Collections	0	0	16,327,769	0	0	0	16,327,769
Drug Task Force Collections	0	0	0	75,029	0	0	75,029
District Attorney General Collections	0	0	0	0	24,575	0	24,575
Collections for Industrial Development Board	0	0	0	0	0	25,425	25,425
<b>Total Additions</b>	<b>\$ 12,527,344</b>	<b>\$ 9,410,217</b>	<b>\$ 16,327,769</b>	<b>\$ 75,029</b>	<b>\$ 24,575</b>	<b>\$ 25,425</b>	<b>\$ 38,390,359</b>
<b>Deductions</b>							
Payment of Sales Tax Collections for Other Governments	\$ 12,527,344	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,527,344
Payments to City School System	0	9,410,217	0	0	0	0	9,410,217
Payments to State	0	0	9,924,910	0	0	0	9,924,910
Payments to Individuals and Others	0	0	5,134,511	0	0	0	5,134,511
Payment of Drug Task Force Expenses	0	0	0	116,924	0	0	116,924
Payment of District Attorney General Expenses	0	0	0	0	27,368	0	27,368
Payments to Industrial Development Board	0	0	0	0	0	25,425	25,425
<b>Total Deductions</b>	<b>\$ 12,527,344</b>	<b>\$ 9,410,217</b>	<b>\$ 15,059,421</b>	<b>\$ 116,924</b>	<b>\$ 27,368</b>	<b>\$ 25,425</b>	<b>\$ 37,166,699</b>
Change in Net Position	\$ 0	\$ 0	\$ 1,268,348	\$ (41,895)	\$ (2,793)	\$ 0	\$ 1,223,660
Net Position July 1, 2024	0	0	4,229,562	210,128	231,805	0	4,671,495
<b>Net Position June 30, 2025</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,497,910</b>	<b>\$ 168,233</b>	<b>\$ 229,012</b>	<b>\$ 0</b>	<b>\$ 5,895,155</b>

# 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.*

**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.

**GREENE COUNTY, TENNESSEE**

**Statement of Activities**

Discretely Presented Greene County School Department

**For the Year Ended June 30, 2025**

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	\$ 46,744,202	\$ 483,457	\$ 8,932,074	\$ 6,392,234	\$ (30,936,437)
Support Services	25,774,677	64,022	665,835	0	(25,044,820)
Operation of Non-instructional Services	10,090,861	617,159	8,044,653	0	(1,429,049)
<b>Total Governmental Activities</b>	<b>\$ 82,609,740</b>	<b>\$ 1,164,638</b>	<b>\$ 17,642,562</b>	<b>\$ 6,392,234</b>	<b>\$ (57,410,306)</b>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes				\$	7,790,829
Local Option Sales Tax					11,013,118
Mixed Drink Tax					981
Other Local Taxes					171
Grants and Contributions Not Restricted for Specific Programs					46,655,948
Unrestricted Investment Income					1,414,641
Miscellaneous					684,429
Gain on Disposal of Capital Assets					1,034,948
<b>Total General Revenues</b>				<b>\$</b>	<b>68,595,065</b>
Change in Net Position				\$	11,184,759
Net Position, July 1, 2024					93,635,309
Restatement - See Notes I.D.10.					(377,227)
<b>Net Position, June 30, 2025</b>				<b>\$</b>	<b>104,442,841</b>

**GREENE COUNTY, TENNESSEE**

**Balance Sheet - Governmental Funds**

Discretely Presented Greene County School Department

**June 30, 2025**

	<b>Major Funds</b>		<b>Nonmajor Funds</b>	<b>Total Governmental Funds</b>
	General	Education	Other	
	Purpose School	Capital Projects	Govern- mental Funds	
<b>ASSETS</b>				
Cash	\$ 4,553,166	\$ 0	\$ 1,812,144	\$ 6,365,310
Equity in Pooled Cash and Investments	16,784,500	16,890,857	4,411,995	38,087,352
Accounts Receivable	360,846	10,530	0	371,376
Due from Other Governments	4,398,332	0	866,099	5,264,431
Due from Other Funds	0	0	137	137
Property Taxes Receivable	6,226,093	2,138,847	0	8,364,940
Allowance for Uncollectible Property Taxes	(136,146)	(35,369)	0	(171,515)
Restricted Assets	955,200	0	0	955,200
<b>Total Assets</b>	<b>\$ 33,141,991</b>	<b>\$ 19,004,865</b>	<b>\$ 7,090,375</b>	<b>\$ 59,237,231</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 171,234	\$ 4,210	\$ 57,410	\$ 232,854
Payroll Deductions Payable	813,429	0	33,017	846,446
Contracts Payable	124,070	943,095	0	1,067,165
Retainage Payable	0	49,637	0	49,637
Termination Benefits Payable - Current	327,782	0	0	327,782
Due to Other Funds	137	0	0	137
Other Current Liabilities	4,525,801	0	0	4,525,801
<b>Total Liabilities</b>	<b>\$ 5,962,453</b>	<b>\$ 996,942</b>	<b>\$ 90,427</b>	<b>\$ 7,049,822</b>

(Continued)

**GREENE COUNTY, TENNESSEE**

**Balance Sheet - Governmental Funds**

Discretely Presented Greene County School Department (Cont.)

**DEFERRED INFLOWS OF RESOURCES**

	<b>Major Funds</b>		<b>Nonmajor Funds</b>	
	General Purpose School	Education Capital Projects	Other Governmental Funds	Total Governmental Funds
Deferred Current Property Taxes	\$ 5,904,037	\$ 2,070,623	\$ 0	\$ 7,974,660
Deferred Delinquent Property Taxes	177,236	31,322	0	208,558
Other Deferred/Unavailable Revenue	1,185,032	0	0	1,185,032
<b>Total Deferred Inflows of Resources</b>	<b>\$ 7,266,305</b>	<b>\$ 2,101,945</b>	<b>\$ 0</b>	<b>\$ 9,368,250</b>

**FUND BALANCES**

Restricted:				
Restricted for Education	\$ 9,625	\$ 0	\$ 5,507,836	\$ 5,517,461
Restricted for Capital Projects	0	12,171,573	0	12,171,573
Restricted for Hybrid Retirement Stabilization Funds	955,200	0	0	955,200
Restricted for Other Purposes	0	1,085,511	0	1,085,511
Committed:				
Committed for Education	0	0	1,500,000	1,500,000
Committed for Capital Projects	0	2,648,894	0	2,648,894
Assigned:				
Assigned for Education	730,191	0	0	730,191
Assigned for Capital Projects	1,450,185	0	0	1,450,185
Unassigned	16,768,032	0	(7,888)	16,760,144
<b>Total Fund Balances</b>	<b>\$ 19,913,233</b>	<b>\$ 15,905,978</b>	<b>\$ 6,999,948</b>	<b>\$ 42,819,159</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 33,141,991</b>	<b>\$ 19,004,865</b>	<b>\$ 7,090,375</b>	<b>\$ 59,237,231</b>

**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, 2025**

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)		\$ 42,819,159
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,322,928	
Add: construction in progress	13,416,126	
Add: buildings and improvements net of accumulated depreciation	36,284,375	
Add: other capital assets net of accumulated depreciation	<u>6,458,710</u>	57,482,139
(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	\$ (660,453)	
Less: OPEB liability	(12,508,095)	
Less: net pension liability - agent plan	<u>(542,639)</u>	(13,711,187)
(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	\$ 8,268,136	
Less: deferred inflows of resources related to pensions	(2,864,483)	
Add: deferred outflows of resources related to OPEB	2,634,112	
Less: deferred inflows of resources related to OPEB	<u>(3,516,324)</u>	4,521,441
(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	\$ 308,492	
Add: net pension asset - teacher legacy pension plan	<u>11,629,207</u>	11,937,699
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,393,590</u>
Net position of governmental activities (Exhibit A)		<u>\$ 104,442,841</u>

**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, 2025**

	<b>Major Funds</b>			<b>Nonmajor</b>	<b>Total</b>
	<i>Formerly</i>	<i>Major</i>		<b>Funds</b>	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Govern-mental Funds	Governmental Funds
<b>Revenues</b>					
Local Taxes	\$ 18,029,982	\$ 0	\$ 1,193,236	\$ 0	\$ 19,223,218
Licenses and Permits	2,317	0	0	0	2,317
Charges for Current Services	320,099	0	0	361,082	681,181
Other Local Revenues	4,348,919	0	126,418	2,776,913	7,252,250
State of Tennessee	47,522,990	0	0	31,623	47,554,613
Federal Government	342,095	0	0	11,791,604	12,133,699
Other Governments and Citizens Groups	390,499	0	6,001,735	0	6,392,234
<b>Total Revenues</b>	<b>\$ 70,956,901</b>	<b>\$ 0</b>	<b>\$ 7,321,389</b>	<b>\$ 14,961,222</b>	<b>\$ 93,239,512</b>
<b>Expenditures</b>					
Current:					
Instruction	\$ 39,103,749	\$ 0	\$ 0	\$ 4,053,140	\$ 43,156,889
Support Services	23,338,608	0	0	1,508,430	24,847,038
Operation of Non-Instructional Services	2,916,287	0	0	7,374,973	10,291,260
Capital Outlay	1,732,167	0	0	1,522,037	3,254,204
Capital Projects	0	0	8,610,783	0	8,610,783
<b>Total Expenditures</b>	<b>\$ 67,090,811</b>	<b>\$ 0</b>	<b>\$ 8,610,783</b>	<b>\$ 14,458,580</b>	<b>\$ 90,160,174</b>

(Continued)

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

	<b>Major Funds</b>			<b>Nonmajor</b>	<b>Total</b>
	<i>Formerly</i>	<i>Major</i>		<b>Funds</b>	
	General Purpose School	School Federal Projects	Education Capital Projects	Other Governmental Funds	Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,866,090	\$ 0	\$ (1,289,394)	\$ 502,642	\$ 3,079,338
<b>Other Financing Sources (Uses)</b>					
Insurance Recovery	\$ 37,495	\$ 0	\$ 0	\$ 0	\$ 37,495
Transfers In	50,473	0	0	300,000	350,473
Transfers Out	(300,000)	0	0	(50,473)	(350,473)
Total Other Financing Sources (Uses)	\$ (212,032)	\$ 0	\$ 0	\$ 249,527	\$ 37,495
Net Change in Fund Balances	\$ 3,654,058	\$ 0	\$ (1,289,394)	\$ 752,169	\$ 3,116,833
Change to or Within the Reporting Entity	0	(1,477,120)	0	1,477,120	0
Fund Balance, July 1, 2024	16,259,175	1,477,120	17,195,372	4,770,659	39,702,326
Fund Balance, June 30, 2025	\$ 19,913,233	\$ 0	\$ 15,905,978	\$ 6,999,948	\$ 42,819,159

**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, 2025**

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)		\$ 3,116,833
(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	\$ 10,720,557	
Less: current-year depreciation expense	<u>(2,238,738)</u>	8,481,819
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.		
Less: book value of assets disposed		(43,882)
(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, 2024	\$ (1,059,871)	
Add: deferred delinquent property taxes and other deferred June 30, 2025	<u>1,393,590</u>	333,719
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in OPEB liability	\$ (949,304)	
Change in compensated absences payable	(48,507)	
Change in termination benefits	207,011	
Change in net pension asset/liability	3,963,656	
Change in deferred outflows related to pensions	(2,865,771)	
Change in deferred inflows related to pensions	(2,204,376)	
Change in deferred outflows related to OPEB	169,731	
Change in deferred inflows related to OPEB	<u>1,023,830</u>	<u>(703,730)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 11,184,759</u>

**GREENE COUNTY, TENNESSEE**  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
 Discretely Presented Greene County School Department  
**June 30, 2025**

	<u>Special Revenue Funds</u>			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Internal School	
<b>ASSETS</b>				
Cash	\$ 0	\$ 7,844	\$ 1,804,300	\$ 1,812,144
Equity in Pooled Cash and Investments	1,047,568	3,364,427	0	4,411,995
Due from Other Governments	482,331	383,768	0	866,099
Due from Other Funds	137	0	0	137
Total Assets	<u>\$ 1,530,036</u>	<u>\$ 3,756,039</u>	<u>\$ 1,804,300</u>	<u>\$ 7,090,375</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 5,937	\$ 51,473	\$ 0	\$ 57,410
Payroll Deductions Payable	31,987	1,030	0	33,017
Total Liabilities	<u>\$ 37,924</u>	<u>\$ 52,503</u>	<u>\$ 0</u>	<u>\$ 90,427</u>
<b>FUND BALANCES</b>				
Restricted:				
Restricted for Education	\$ 0	\$ 3,703,536	\$ 1,804,300	\$ 5,507,836
Committed:				
Committed for Education	1,500,000	0	0	1,500,000
Unassigned	(7,888)	0	0	(7,888)
Total Fund Balances	<u>\$ 1,492,112</u>	<u>\$ 3,703,536</u>	<u>\$ 1,804,300</u>	<u>\$ 6,999,948</u>
Total Liabilities and Fund Balances	<u>\$ 1,530,036</u>	<u>\$ 3,756,039</u>	<u>\$ 1,804,300</u>	<u>\$ 7,090,375</u>

**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, 2025**

	<b>Special Revenue Funds</b>			Total Nonmajor Governmental Funds
	<i>Formerly Major School Federal Projects</i>	Central Cafeteria	Internal School	
<b>Revenues</b>				
Charges for Current Services	\$ 0	\$ 361,082	\$ 0	\$ 361,082
Other Local Revenues	0	128,552	2,648,361	2,776,913
State of Tennessee	0	31,623	0	31,623
Federal Government	7,149,072	4,642,532	0	11,791,604
<b>Total Revenues</b>	<b>\$ 7,149,072</b>	<b>\$ 5,163,789</b>	<b>\$ 2,648,361</b>	<b>\$ 14,961,222</b>
<b>Expenditures</b>				
Current:				
Instruction	\$ 4,053,140	\$ 0	\$ 0	\$ 4,053,140
Support Services	1,508,430	0	0	1,508,430
Operation of Non-Instructional Services	0	4,866,968	2,508,005	7,374,973
Capital Outlay	1,522,037	0	0	1,522,037
<b>Total Expenditures</b>	<b>\$ 7,083,607</b>	<b>\$ 4,866,968</b>	<b>\$ 2,508,005</b>	<b>\$ 14,458,580</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 65,465	\$ 296,821	\$ 140,356	\$ 502,642
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 0	\$ 300,000	\$ 0	\$ 300,000
Transfers Out	(50,473)	0	0	(50,473)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (50,473)</b>	<b>\$ 300,000</b>	<b>\$ 0</b>	<b>\$ 249,527</b>
Net Change in Fund Balances	\$ 14,992	\$ 596,821	\$ 140,356	\$ 752,169
Change to or Within the Reporting Entity	1,477,120	0	0	1,477,120
Fund Balance, July 1, 2024	0	3,106,715	1,663,944	4,770,659
<b>Fund Balance, June 30, 2025</b>	<b>\$ 1,492,112</b>	<b>\$ 3,703,536</b>	<b>\$ 1,804,300</b>	<b>\$ 6,999,948</b>

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 18,029,982	\$ 0	\$ 0	\$ 18,029,982	\$ 16,038,700	\$ 16,038,700	\$ 1,991,282
Licenses and Permits	2,317	0	0	2,317	2,500	2,500	(183)
Charges for Current Services	320,099	0	0	320,099	340,524	340,524	(20,425)
Other Local Revenues	4,348,919	0	0	4,348,919	1,777,300	1,777,300	2,571,619
State of Tennessee	47,522,990	0	0	47,522,990	45,547,746	52,182,533	(4,659,543)
Federal Government	342,095	0	0	342,095	187,930	379,215	(37,120)
Other Governments and Citizens Groups	390,499	0	0	390,499	0	390,499	0
<b>Total Revenues</b>	<b>\$ 70,956,901</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 70,956,901</b>	<b>\$ 63,894,700</b>	<b>\$ 71,111,271</b>	<b>\$ (154,370)</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Regular Instruction Program	\$ 32,196,352	\$ (47,141)	\$ 178,608	\$ 32,327,819	\$ 31,852,406	\$ 33,178,383	\$ 850,564
Special Education Program	4,378,414	(3,028)	79,593	4,454,979	4,379,883	4,642,526	187,547
Career and Technical Education Program	2,528,983	(28,171)	102,641	2,603,453	2,815,060	7,049,588	4,446,135
<b>Support Services</b>							
Attendance	196,021	0	0	196,021	174,692	202,707	6,686
Health Services	808,445	(2,122)	3,907	810,230	851,033	862,485	52,255
Other Student Support	1,838,630	(26,571)	23,821	1,835,880	1,644,801	1,983,154	147,274
Regular Instruction Program	3,656,807	(9,941)	3,981	3,650,847	2,477,686	3,577,686	(73,161)
Special Education Program	689,451	(8,163)	3,187	684,475	739,117	749,117	64,642
Career and Technical Education Program	119,871	0	0	119,871	124,898	367,177	247,306
Technology	278,371	0	0	278,371	219,700	249,700	(28,671)
Other Programs	221,286	0	0	221,286	0	221,286	0

(Continued)

**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 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures (Cont.)</b>							
Support Services (Cont.)							
Board of Education	\$ 1,324,667	\$ (4,085)	\$ 1,759	\$ 1,322,341	\$ 1,219,913	\$ 1,462,695	\$ 140,354
Director of Schools	429,803	(5,380)	3,059	427,482	420,973	424,973	(2,509)
Office of the Principal	4,133,214	(13,701)	6,428	4,125,941	4,250,509	4,229,878	103,937
Fiscal Services	590,367	(3,921)	1,166	587,612	591,942	591,942	4,330
Operation of Plant	3,924,592	(4,193)	6,434	3,926,833	4,037,691	3,965,017	38,184
Maintenance of Plant	1,335,955	(234,371)	11,638	1,113,222	1,154,673	1,358,001	244,779
Transportation	3,706,728	(20,650)	3,724	3,689,802	3,771,125	4,020,297	330,495
Central and Other	84,400	0	0	84,400	116,930	116,930	32,530
Operation of Non-Instructional Services							
Community Services	1,419,179	(31,163)	61,629	1,449,645	1,602,525	1,602,525	152,880
Early Childhood Education	1,497,108	(517)	623	1,497,214	1,519,143	1,540,901	43,687
Capital Outlay							
Regular Capital Outlay	1,732,167	(1,125,307)	1,450,186	2,057,046	5,000	2,393,279	336,233
Total Expenditures	\$ 67,090,811	\$ (1,568,425)	\$ 1,942,384	\$ 67,464,770	\$ 63,969,700	\$ 74,790,247	\$ 7,325,477
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,866,090	\$ 1,568,425	\$ (1,942,384)	\$ 3,492,131	\$ (75,000)	\$ (3,678,976)	\$ 7,171,107
<b>Other Financing Sources (Uses)</b>							
Insurance Recovery	\$ 37,495	\$ 0	\$ 0	\$ 37,495	\$ 0	\$ 0	\$ 37,495
Transfers In	50,473	0	0	50,473	75,000	75,000	(24,527)
Transfers Out	(300,000)	0	0	(300,000)	0	0	(300,000)
Total Other Financing Sources	\$ (212,032)	\$ 0	\$ 0	\$ (212,032)	\$ 75,000	\$ 75,000	\$ (287,032)
Net Change in Fund Balance	\$ 3,654,058	\$ 1,568,425	\$ (1,942,384)	\$ 3,280,099	\$ 0	\$ (3,603,976)	\$ 6,884,075
Fund Balance, July 1, 2024	16,259,175	(1,568,425)	0	14,690,750	15,640,360	15,640,360	(949,610)
Fund Balance, June 30, 2025	\$ 19,913,233	\$ 0	\$ (1,942,384)	\$ 17,970,849	\$ 15,640,360	\$ 12,036,384	\$ 5,934,465

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Federal Government	\$ 7,149,072	\$ 0	\$ 0	\$ 7,149,072	\$ 6,531,619	\$ 8,192,806	\$ (1,043,734)
Total Revenues	\$ 7,149,072	\$ 0	\$ 0	\$ 7,149,072	\$ 6,531,619	\$ 8,192,806	\$ (1,043,734)
<b>Expenditures</b>							
Instruction							
Regular Instruction Program	\$ 2,501,366	\$ 0	\$ 1,873	\$ 2,503,239	\$ 2,160,939	\$ 3,053,635	\$ 550,396
Special Education Program	1,427,297	0	0	1,427,297	1,412,412	1,612,785	185,488
Career and Technical Education Program	124,477	0	0	124,477	114,222	124,529	52
Support Services							
Health Services	106,832	0	0	106,832	0	106,832	0
Other Student Support	306,898	0	7,719	314,617	183,465	344,877	30,260
Regular Instruction Program	532,079	0	0	532,079	538,365	785,654	253,575
Special Education Program	561,107	0	0	561,107	464,211	580,630	19,523
Career and Technical Education Program	1,514	0	0	1,514	4,000	1,514	0
Transportation	0	0	0	0	7,500	5,000	5,000
Capital Outlay							
Regular Capital Outlay	1,522,037	(950,229)	0	571,808	1,616,005	1,526,602	954,794
Total Expenditures	\$ 7,083,607	\$ (950,229)	\$ 9,592	\$ 6,142,970	\$ 6,501,119	\$ 8,142,058	\$ 1,999,088
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 65,465	\$ 950,229	\$ (9,592)	\$ 1,006,102	\$ 30,500	\$ 50,748	\$ 955,354
<b>Other Financing Sources (Uses)</b>							
Transfers Out	\$ (50,473)	\$ 0	\$ 0	\$ (50,473)	\$ (30,500)	\$ (50,748)	\$ 275
Total Other Financing Sources	\$ (50,473)	\$ 0	\$ 0	\$ (50,473)	\$ (30,500)	\$ (50,748)	\$ 275
Net Change in Fund Balance							
Changes to or Within the Financial Reporting Entity	\$ 14,992	\$ 950,229	\$ (9,592)	\$ 955,629	\$ 0	\$ 0	\$ 955,629
Fund Balance, July 1, 2024	1,477,120	0	0	1,477,120	0	0	1,477,120
	0	(950,229)	0	(950,229)	0	0	(950,229)
Fund Balance, June 30, 2025	\$ 1,492,112	\$ 0	\$ (9,592)	\$ 1,482,520	\$ 0	\$ 0	\$ 1,482,520

**GREENE COUNTY, TENNESSEE**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Actual and Budget**  
Discretely Presented Greene County School Department  
Central Cafeteria Fund  
**For the Year Ended June 30, 2025**

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<b>Revenues</b>				
Charges for Current Services	\$ 361,082	\$ 1,144,918	\$ 1,144,918	\$ (783,836)
Other Local Revenues	128,552	1,000	1,000	127,552
State of Tennessee	31,623	32,880	32,880	(1,257)
Federal Government	4,642,532	3,293,411	3,293,411	1,349,121
Total Revenues	<u>\$ 5,163,789</u>	<u>\$ 4,472,209</u>	<u>\$ 4,472,209</u>	<u>\$ 691,580</u>
<b>Expenditures</b>				
Operation of Non-Instructional Services				
Food Service	\$ 4,866,968	\$ 4,772,209	\$ 4,772,209	\$ (94,759)
Total Expenditures	<u>\$ 4,866,968</u>	<u>\$ 4,772,209</u>	<u>\$ 4,772,209</u>	<u>\$ (94,759)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 296,821</u>	<u>\$ (300,000)</u>	<u>\$ (300,000)</u>	<u>\$ 596,821</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 300,000	\$ 0	\$ 0	\$ 300,000
Total Other Financing Sources	<u>\$ 300,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300,000</u>
Net Change in Fund Balance	\$ 596,821	\$ (300,000)	\$ (300,000)	\$ 896,821
Fund Balance, July 1, 2024	<u>3,106,715</u>	<u>2,707,925</u>	<u>2,707,925</u>	<u>398,790</u>
Fund Balance, June 30, 2025	<u>\$ 3,703,536</u>	<u>\$ 2,407,925</u>	<u>\$ 2,407,925</u>	<u>\$ 1,295,611</u>

**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, 2025**

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2024	Add: Encumbrances 6/30/2025	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 1,193,236	\$ 0	\$ 0	\$ 1,193,236	\$ 1,367,650	\$ 1,367,650	\$ (174,414)
Other Local Revenues	126,418	0	0	126,418	20,000	20,000	106,418
Other Governments and Citizens Groups	6,001,735	0	0	6,001,735	0	6,000,000	1,735
<b>Total Revenues</b>	<b>\$ 7,321,389</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,321,389</b>	<b>\$ 1,387,650</b>	<b>\$ 7,387,650</b>	<b>\$ (66,261)</b>
<b>Expenditures</b>							
Capital Projects							
Education Capital Projects	\$ 8,610,783	\$ (15,897,687)	\$ 7,782,316	\$ 495,412	\$ 1,387,650	\$ 7,387,650	\$ 6,892,238
<b>Total Expenditures</b>	<b>\$ 8,610,783</b>	<b>\$ (15,897,687)</b>	<b>\$ 7,782,316</b>	<b>\$ 495,412</b>	<b>\$ 1,387,650</b>	<b>\$ 7,387,650</b>	<b>\$ 6,892,238</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,289,394)	\$ 15,897,687	\$ (7,782,316)	\$ 6,825,977	\$ 0	\$ 0	\$ 6,825,977
Net Change in Fund Balance	\$ (1,289,394)	\$ 15,897,687	\$ (7,782,316)	\$ 6,825,977	\$ 0	\$ 0	\$ 6,825,977
Fund Balance, July 1, 2024	17,195,372	(15,897,687)	0	1,297,685	16,525,795	16,525,795	(15,228,110)
<b>Fund Balance, June 30, 2025</b>	<b>\$ 15,905,978</b>	<b>\$ 0</b>	<b>\$ (7,782,316)</b>	<b>\$ 8,123,662</b>	<b>\$ 16,525,795</b>	<b>\$ 16,525,795</b>	<b>\$ (8,402,133)</b>

## MISCELLANEOUS SCHEDULES

**GREENE COUNTY, TENNESSEE**  
**Schedule of Changes in Long-term Other Loans and Bonds**  
**For the Year Ended June 30, 2025**

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	(1)	Outstanding 7-1-24	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-25
<b>OTHER LOANS PAYABLE</b>									
Payable through Special Debt Service Fund									
State of Tennessee - Helene Emergency Assistance Loan Program	\$ 17,642,222	0 %	11-24-24	11-24-34		\$ 0	\$ 17,642,222	\$ 0	\$ 17,642,222
Total Other Loans Payable						<u>\$ 0</u>	<u>\$ 17,642,222</u>	<u>\$ 0</u>	<u>\$ 17,642,222</u>
<b>BONDS PAYABLE</b>									
Payable through General Debt Service Fund									
General Obligation - Refunding	5,945,000	2 to 5	11-24-20	6-1-25		\$ 1,555,000	\$ 0	\$ 1,555,000	\$ 0
General Obligation, Series 2021	9,565,000	2 to 4	11-4-21	6-1-46		9,535,000	0	315,000	9,220,000
Total Payable through General Debt Service Fund						<u>\$ 11,090,000</u>	<u>\$ 0</u>	<u>\$ 1,870,000</u>	<u>\$ 9,220,000</u>
Payable through Education Debt Service Fund									
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5	6-8-16	6-1-26		\$ 2,900,000	\$ 0	\$ 1,435,000	\$ 1,465,000
Rural School Bonds, Series 2020	9,430,000	2 to 5	11-24-20	6-1-41		8,045,000	0	355,000	7,690,000
Rural School Bonds, Series 2022	13,655,000	4 to 5	8-26-22	6-1-42		13,605,000	0	25,000	13,580,000
Rural School Bonds, Series 2025	5,875,000	4 to 5	4-7-25	6-30-42		0	5,875,000	0	5,875,000
Total Payable through Education Debt Service Fund						<u>\$ 24,550,000</u>	<u>\$ 5,875,000</u>	<u>\$ 1,815,000</u>	<u>\$ 28,610,000</u>
Total Bonds Payable						<u>\$ 35,640,000</u>	<u>\$ 5,875,000</u>	<u>\$ 3,685,000</u>	<u>\$ 37,830,000</u>

(1) Program provisions provide for the debt to be repaid within 30 days of receipt of funds from the Federal Emergency Management Agency (FEMA) or ten years, whichever comes first.

**GREENE COUNTY, TENNESSEE****Schedule of Long-term Debt Requirements by Year**

<b>Year Ending June 30</b>	<b>Other Loans (1)</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 0	\$ 0	\$ 0
2027	0	0	0
2028	0	0	0
2029	0	0	0
2030	0	0	0
2031	0	0	0
2032	0	0	0
2033	0	0	0
2034	0	0	0
2035	17,642,222	0	17,642,222
<b>Total</b>	<b>\$ 17,642,222</b>	<b>\$ 0</b>	<b>\$ 17,642,222</b>

  

<b>Year Ending June 30</b>	<b>Bonds</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 2,845,000	\$ 1,387,711	\$ 4,232,711
2027	1,475,000	1,260,675	2,735,675
2028	1,550,000	1,180,325	2,730,325
2029	1,625,000	1,105,875	2,730,875
2030	1,700,000	1,038,825	2,738,825
2031	1,775,000	966,675	2,741,675
2032	1,835,000	903,875	2,738,875
2033	1,895,000	838,525	2,733,525
2034	1,965,000	770,625	2,735,625
2035	2,035,000	699,825	2,734,825
2036	2,115,000	625,975	2,740,975
2037	2,190,000	548,725	2,738,725
2038	2,265,000	471,475	2,736,475
2039	2,340,000	400,675	2,740,675
2040	2,410,000	326,594	2,736,594
2041	2,485,000	249,506	2,734,506
2042	1,985,000	169,087	2,154,087
2043	905,000	47,900	952,900
2044	930,000	36,425	966,425
2045	960,000	24,725	984,725
2046	545,000	12,535	557,535
<b>Total</b>	<b>\$ 37,830,000</b>	<b>\$ 13,066,558</b>	<b>\$ 50,896,558</b>

(1) On June 30, 2025 there are no requirements known for the years ending June 30, 2026 through June 30, 2035. Program provisions provide for the debt to be repaid within 30 days of receipt of funds from the Federal Emergency Management Agency (FEMA) or ten years, whichever comes first.

**GREENE COUNTY, TENNESSEE**  
**Schedule of Notes Receivable**  
Primary Government  
For the Year Ended June 30, 2025

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate		Balance 6-30-25
<b>PRIMARY GOVERNMENT</b>							
Other General Government Fund							
Capital Infrastructure Improvements	Glen Hills Utility District	\$ 300,000	5-28-25	5-28-26	(1)	%	\$ 300,000
Capital Infrastructure Improvements	North Greene Utilities, Inc.	300,000	6-12-25	6-12-26	(1)		<u>300,000</u>
Total Notes Receivable through Other General Government Fund							<u>\$ 600,000</u>
Special Debt Service Fund							
State of Tennessee Helene Emergency Assistance Loan (HEAL) Program	Greeneville Water Commission	3,120,267	(2) 4-29-25	(3)	0		<u>\$ 3,120,267</u>
Total Notes Receivable through Special Debt Service Fund							<u>\$ 3,120,267</u>
Total Notes Receivable Primary Government							<u>\$ 3,720,267</u>

The county is borrowing funds through the State of Tennessee HEAL Program and loaning those amounts to the Greeneville Water Commission for notes issued through the Special Debt Service Fund.

- (1) Agreement provisions provide for no interest to be assessed if notes are repaid within a year of issuance. Amounts not repaid by this time are subject to a five (5) percent annual interest rate.  
(2) Greene County has authorized the issuance of notes of up to \$14,417,645. On June 30, 2025, \$11,297,378 remains to be drawn.  
(3) Program provisions provide for the debt to be repaid within 30 days of receipt of funds from the Federal Emergency Management Agency (FEMA) or ten years, whichever comes first.

**GREENE COUNTY, TENNESSEE**  
**Schedule of Leases Receivable**  
 Primary Government  
**June 30, 2025**

Description	Debtor	Original Amount of Lease	Date of Issue	Date of Maturity	Interest Rate	Balance 7-1-24	Deductions	Balance 6-30-25
<b>PRIMARY GOVERNMENT</b>								
General Fund								
Building Rental	Takoma Regional Hospital, Inc.	\$ 500,000	11-17-21	11-16-24	2.05231 %	\$ 55,315	\$ 55,315	\$ 0
Total General Fund						<u>\$ 55,315</u>	<u>\$ 55,315</u>	<u>\$ 0</u>
General Capital Projects Fund								
Building Rental	State of Tennessee	225,000	8-1-21	7-31-26	2.05231	\$ 91,696	\$ 43,525	\$ 48,171
Total General Capital Projects Fund						<u>\$ 91,696</u>	<u>\$ 43,525</u>	<u>\$ 48,171</u>
Total Leases Receivable						<u>\$ 147,011</u>	<u>\$ 98,840</u>	<u>\$ 48,171</u>

**GREENE COUNTY, TENNESSEE**

**Schedule of Transfers**

Primary Government and Discretely Presented Greene County School Department

**For the Year Ended June 30, 2025**

<b>From Fund</b>	<b>To Fund</b>	<b>Purpose</b>	<b>Amount</b>
<b>PRIMARY GOVERNMENT</b>			
General	Self-Insurance	Operations	\$ 414,017
"	Other General Government	"	5,000,000
Special Debt Service	Solid Waste/Sanitation	"	362,327
"	General Capital Projects	"	799,750
Special Purpose	General	Shared costs	<u>147,354</u>
Total Transfers Primary Government			<u><u>\$ 6,723,448</u></u>
<b>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</b>			
General Purpose School	Central Cafeteria Fund	Operations	\$ 300,000
School Federal Projects	General Purpose School	Indirect costs	<u>50,473</u>
Total Transfers Discretely Presented Greene County School Department			<u><u>\$ 350,473</u></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, 2025**

<b>Official</b>	<b>Salary</b>	<b>Authorization</b>	<b>Bond</b>	<b>Surety</b>
<b>County Mayor</b>		Section 8-24-102, <i>TCA</i>	\$ 100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 141,521</u>			
<b>Road Superintendent</b>		Section 8-24-102, <i>TCA</i>	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 122,529</u>			
<b>Director of Schools - David McClain (7/1/24-1/31/25)</b>		State Board of Education and County Board of Education	100,000	The Cincinnati Insurance Company
Base salary	\$ 76,008			
Travel allowance	4,667			
Bonus	1,000			
Vacation payout on retirement	6,339			
Termination benefit payout on retirement	41,280			
Total compensation	<u>\$ 129,294</u>			
<b>Director of Schools - Chris Malone (2/3/25-6/30/25)</b>		State Board of Education and County Board of Education	(1)	
Base salary	\$ 47,454			
Travel allowance	3,333			
Total compensation	<u>\$ 50,787</u>			
Total Director of Schools compensation	<u>\$ 180,081</u>			
<b>Trustee</b>		Section 8-24-102, <i>TCA</i>	3,259,685	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 111,390</u>			
<b>Assessor of Property</b>		Section 8-24-102, <i>TCA</i>	50,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 111,390</u>			
<b>County Clerk</b>		Section 8-24-102, <i>TCA</i>	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 111,390</u>			
<b>Circuit and General Sessions Courts Clerk</b>		Section 8-24-102, <i>TCA</i>	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 111,390</u>			
<b>Clerk and Master</b>		Section 8-24-102, <i>TCA</i>	105,000	The Cincinnati Insurance Company
Base salary	\$ 111,390			
Special commissioner fee	32,030			
Total compensation	<u>\$ 143,420</u>			
<b>Register of Deeds</b>		Section 8-24-102, <i>TCA</i>	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 111,390</u>			
<b>Sheriff</b>		Section 8-24-102, <i>TCA</i>	100,000	The Cincinnati Insurance Company
Base salary	\$ 122,529			
Superintendent of workhouse (10% on base)	12,253			
Law enforcement training supplement	800			
Law enforcement retention bonus	800			
Total compensation	<u>\$ 136,382</u>			
<b>Administrator of Elections</b>		Section 2-12-208, <i>TCA</i>		
Base salary/Total compensation	<u>\$ 100,251</u>			
<b>Purchasing Agent</b>		County Commission	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 58,677</u>			
<b>Director of Accounts and Budgets</b>		County Commission	100,000	The Cincinnati Insurance Company
Base salary/Total compensation	<u>\$ 87,838</u>			
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

(1) Official did not obtain a bond.

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types**  
**For the Year Ended June 30, 2025**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Local Taxes</b>						
County Property Taxes						
Current Property Tax	\$ 18,736,167	\$ 2,865,529	\$ 881,684	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	513,956	72,611	22,342	0	0	0
Trustee's Collections - Bankruptcy	514	79	24	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	207,340	30,375	9,459	0	0	0
Interest and Penalty	191,463	28,067	8,675	0	0	0
Pickup Taxes	137,927	21,095	6,491	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,611	1,164	358	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	32,548	4,978	1,532	0	0	0
Payments in-Lieu-of Taxes - Other	66,390	10,154	3,124	0	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	339,281	0	0	0	0	0
Wheel Tax	905,763	0	0	0	0	0
Litigation Tax - General	212,494	0	0	0	0	0
Litigation Tax - Special Purpose	131,130	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	1,028,726	0	0	0	0	0
Mixed Drink Tax	981	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Local Taxes (Cont.)</b>						
County Local Option Taxes (Cont.)						
Mineral Severance Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other County Local Option Taxes	128,967	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	77,684	11,881	3,656	0	0	0
Wholesale Beer Tax	196,263	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 22,915,205</b>	<b>\$ 3,045,933</b>	<b>\$ 937,345</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Licenses and Permits</b>						
Licenses						
Marriage Licenses	\$ 3,463	\$ 0	\$ 0	\$ 0	\$ 0	0
Animal Vaccination	36,830	0	0	0	0	0
Cable TV Franchise	317,522	0	0	0	0	0
Permits						
Beer Permits	2,470	0	0	0	0	0
Building Permits	475,663	0	0	0	0	0
Other Permits	0	0	0	0	0	0
<b>Total Licenses and Permits</b>	<b>\$ 835,948</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Fines, Forfeitures, and Penalties</b>						
Circuit Court						
Fines	\$ 39,635	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	6,576	0	0	0	0	0
Drug Control Fines	0	0	0	6,469	0	0
Jail Fees	9,287	0	0	0	0	0
Data Entry Fee - Circuit Court	7,964	0	0	0	0	0
Courtroom Security Fee	6,337	0	0	0	0	0
Criminal Court						
Fines	110	0	0	0	0	0
Drug Court Fees	1,278	0	0	0	0	0
DUI Treatment Fines	3,212	0	0	0	0	0
General Sessions Court						
Fines	24,723	0	0	0	0	0
Officers Costs	70,404	0	0	0	0	0
Game and Fish Fines	160	0	0	0	0	0
Drug Control Fines	0	0	0	11,029	0	0
Drug Court Fees	8,666	0	0	0	0	0
Jail Fees	85,799	0	0	0	0	0
DUI Treatment Fines	8,159	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Fines, Forfeitures, and Penalties (Cont.)</b>						
General Sessions Court (Cont.)						
Data Entry Fee - General Sessions Court	\$ 29,648	\$ 0	\$ 0	\$ 0	\$ 0	0
Courtroom Security Fee	110,410	0	0	0	0	0
Juvenile Court						
Fines	4,786	0	0	0	0	0
Jail Fees	150	0	0	0	0	0
Chancery Court						
Officers Costs	2,096	0	0	0	0	0
Data Entry Fee - Chancery Court	6,084	0	0	0	0	0
Courtroom Security Fee	10,194	0	0	0	0	0
Other Courts - In-county						
Drug Court Fees	1,021	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	29,212	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 436,699</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 46,710</b>	<b>\$ 0</b>	<b>0</b>
<b>Charges for Current Services</b>						
General Service Charges						
Tipping Fees	\$ 0	\$ 1,235,213	\$ 0	\$ 0	\$ 0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Charges for Current Services (Cont.)</b>						
General Service Charges (Cont.)						
Solid Waste Disposal Fee	\$ 0	\$ 32,342	\$ 0	\$ 0	\$ 0	0
Patient Charges	5,187,549	0	0	0	0	0
Work Release Charges for Board	635	0	0	0	0	0
Other General Service Charges	10,960	0	0	0	0	0
Service Charges	19,880	0	0	0	0	0
Fees						
Subdivision Lot Fees	10,750	0	0	0	0	0
Copy Fees	1,662	0	0	0	0	0
Greenbelt Late Application Fee	300	0	0	0	0	0
Telephone Commissions	85,082	0	0	0	0	0
Additional Fees - Titling and Registration	77,835	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	81
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	32,030
Data Processing Fee - Register	23,022	0	0	0	0	0
Data Processing Fee - Sheriff	4,222	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	8,550	0	0	0	0	0
Data Processing Fee - County Clerk	8,259	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	12,725	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 5,451,431</b>	<b>\$ 1,267,555</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>32,111</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Other Local Revenues</b>						
Recurring Items						
Investment Income	\$ 2,319,711	\$ 354,186	\$ 182,861	\$ 0	\$ 0	0
Lease/Rentals/PPP	88,963	57,235	0	0	0	0
Lease/PPP Interest	0	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0
Commissary Sales	632,361	0	0	0	0	0
Sale of Recycled Materials	3,670	387,951	0	0	0	0
Miscellaneous Refunds	2,691	1,126	74,609	0	0	0
Nonrecurring Items						
Revenue from Joint Ventures	253,874	0	0	0	0	0
Sale of Equipment	270,229	83,173	0	0	0	0
Sale of Property	2,000	0	0	0	0	0
Damages Recovered from Individuals	434	0	0	0	0	0
Contributions and Gifts	152,107	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	7,165	0	0	0	0	0
<b>Total Other Local Revenues</b>	<b>\$ 3,733,205</b>	<b>\$ 883,671</b>	<b>\$ 257,470</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Fees Received From County Officials</b>						
Fees In-Lieu-of Salary						
County Clerk	\$ 1,060,449	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	213,478	0	0	0	0	0
Criminal Court Clerk	40	0	0	0	0	0
General Sessions Court Clerk	875,601	0	0	0	0	0
Clerk and Master	271,762	0	0	0	0	0
Register	381,600	0	0	0	0	0
Sheriff	24,529	0	0	0	0	0
Trustee	1,444,110	0	0	0	0	0
<b>Total Fees Received From County Officials</b>	<b>\$ 4,271,569</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>State of Tennessee</b>						
General Government Grants						
Juvenile Services Program	\$ 13,500	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Grants	0	58,637	0	0	0	0
Other General Government Grants	98,063	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	113,294	0	0	0	0	0
School Resource Officer Grants	1,051,191	0	0	0	0	0
Other Public Safety Grants	81,721	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>State of Tennessee (Cont.)</b>						
Health and Welfare Grants						
Health Department Programs	\$ 306,275	\$ 0	\$ 0	\$ 0	\$ 0	0
Emergency Medical Services Training Programs	32,800	0	0	0	0	0
Other Health and Welfare Grants	142,060	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	0	0	0
Litter Program	32,206	0	0	0	0	0
Other State Revenues						
Income Tax	197	0	0	0	0	0
Beer Tax	17,752	0	0	0	0	0
Vehicle Certificate of Title Fees	14,088	0	0	0	0	0
Alcoholic Beverage Tax	164,010	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	228,363	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,252,163	0	0	0
State Revenue Sharing - Telecommunications	82,810	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	105,879	0	0	0	0	0
Contracted Prisoner Boarding	641,978	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	0	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>State of Tennessee (Cont.)</b>						
Other State Revenues (Cont.)						
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	19,302	0	0	0	0	0
Other State Grants	0	0	0	0	122,144	0
Other State Revenues	357,886	0	0	0	0	0
<b>Total State of Tennessee</b>	<b>\$ 3,518,539</b>	<b>\$ 58,637</b>	<b>\$ 1,252,163</b>	<b>\$ 0</b>	<b>\$ 122,144</b>	<b>\$ 0</b>
<b>Federal Government</b>						
Federal Through State						
Community Development	\$ 302,752	\$ 0	\$ 0	\$ 0	\$ 0	0
Civil Defense Reimbursement	92,222	0	0	0	0	0
Law Enforcement Grants	27,744	0	0	0	0	0
American Rescue Plan Act Grant B	0	0	0	0	1,568,797	0
Other Federal through State	0	0	0	0	0	0
Direct Federal Revenue						
Forest Service	8,800	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	260,757	0
Other Direct Federal Revenue	69,858	0	0	0	0	0
<b>Total Federal Government</b>	<b>\$ 501,376</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,829,554</b>	<b>\$ 0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Funds</b>					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
<b>Other Governments and Citizens Groups</b>						
Other Governments						
Prisoner Board	\$ 86,185	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	5,042	0	0	0	0	0
Citizens Groups						
Donations	2,570	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	0	0	0	0	0	0
<b>Total Other Governments and Citizens Groups</b>	<b>\$ 93,797</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Total</b>	<b>\$ 41,757,769</b>	<b>\$ 5,255,796</b>	<b>\$ 2,446,978</b>	<b>\$ 46,710</b>	<b>\$ 1,951,698</b>	<b>\$ 32,111</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special	Debt Service Funds			Capital Projects Funds		
	Revenue Fund	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Local Taxes</b>							
County Property Taxes							
Current Property Tax	\$ 0	\$ 2,209,099	\$ 0	\$ 156,232	\$ 881,684	\$ 0	
Trustee's Collections - Prior Year	0	55,855	0	4,234	22,342	0	
Trustee's Collections - Bankruptcy	0	60	0	4	24	0	
Circuit Clerk/Clerk and Master Collections - Prior Years	0	23,061	0	2,584	9,312	0	
Interest and Penalty	0	21,477	0	1,950	8,623	0	
Pickup Taxes	0	16,227	0	28	6,491	0	
Payments in-Lieu-of Taxes - T.V.A.	0	895	0	90	358	0	
Payments in-Lieu-of Taxes - Local Utilities	0	3,829	0	383	1,532	0	
Payments in-Lieu-of Taxes - Other	0	7,811	0	617	3,124	0	
County Local Option Taxes							
Local Option Sales Tax	0	0	0	4,105,412	0	0	
Hotel/Motel Tax	0	226,187	0	0	0	0	
Wheel Tax	3,245,650	0	0	0	0	0	
Litigation Tax - General	0	0	0	0	0	0	
Litigation Tax - Special Purpose	0	0	0	0	0	0	
Litigation Tax - Jail, Workhouse, or Courthouse	0	187,820	0	0	0	0	
Business Tax	0	0	0	0	0	0	
Mixed Drink Tax	0	0	0	0	0	0	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Fund</b>	<b>Debt Service Funds</b>			<b>Capital Projects Funds</b>	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Local Taxes (Cont.)</b>						
County Local Option Taxes (Cont.)						
Mineral Severance Tax	\$ 132,810	\$ 0	\$ 0	\$ 0	\$ 0	0
Other County Local Option Taxes	0	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	0	9,139	0	914	3,656	0
Wholesale Beer Tax	0	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 3,378,460</b>	<b>\$ 2,761,460</b>	<b>\$ 0</b>	<b>\$ 4,272,448</b>	<b>\$ 937,146</b>	<b>\$ 0</b>
<b>Licenses and Permits</b>						
Licenses						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Animal Vaccination	0	0	0	0	0	0
Cable TV Franchise	0	0	0	0	0	0
Permits						
Beer Permits	0	0	0	0	0	0
Building Permits	0	0	0	0	0	0
Other Permits	400	0	0	0	0	0
<b>Total Licenses and Permits</b>	<b>\$ 400</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special Revenue Fund	Debt Service Funds			Capital Projects Funds	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Fines, Forfeitures, and Penalties</b>						
Circuit Court						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Criminal Court						
Fines	200	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0
General Sessions Court						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	25	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special Revenue Fund	Debt Service Funds			Capital Projects Funds	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Fines, Forfeitures, and Penalties (Cont.)</b>						
General Sessions Court (Cont.)						
Data Entry Fee - General Sessions Court	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Courtroom Security Fee	0	0	0	0	0	0
Juvenile Court						
Fines	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Chancery Court						
Officers Costs	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Other Courts - In-county						
Drug Court Fees	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 225</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>Charges for Current Services</b>						
General Service Charges						
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special	Debt Service Funds			Capital Projects Funds		
	Revenue Fund	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Charges for Current Services (Cont.)</b>							
General Service Charges (Cont.)							
Solid Waste Disposal Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Patient Charges	0	0	0	0	0	0	0
Work Release Charges for Board	0	0	0	0	0	0	0
Other General Service Charges	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0
Fees							
Subdivision Lot Fees	0	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0	0
Additional Fees - Titling and Registration	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special Revenue Fund	Debt Service Funds			Capital Projects Funds	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Other Local Revenues</b>						
Recurring Items						
Investment Income	\$ 0	\$ 272,450	\$ 434,003	\$ 27,032	\$ 104,921	\$ 0
Lease/Rentals/PPP	0	0	0	0	43,525	0
Lease/PPP Interest	0	0	0	0	1,475	0
Sale of Materials and Supplies	47,113	0	0	0	0	0
Commissary Sales	0	0	0	0	0	0
Sale of Recycled Materials	2,712	0	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0	0
Nonrecurring Items						
Revenue from Joint Ventures	0	0	0	0	0	0
Sale of Equipment	14,431	0	0	0	20,100	0
Sale of Property	0	0	0	0	0	0
Damages Recovered from Individuals	100	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	0	0	0	0	0	0
<b>Total Other Local Revenues</b>	<b>\$ 64,356</b>	<b>\$ 272,450</b>	<b>\$ 434,003</b>	<b>\$ 27,032</b>	<b>\$ 170,021</b>	<b>\$ 0</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special Revenue Fund	Debt Service Funds			Capital Projects Funds	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Fees Received From County Officials</b>						
Fees In-Lieu-of Salary						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	0	0	0	0	0	0
Criminal Court Clerk	0	0	0	0	0	0
General Sessions Court Clerk	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0
Register	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<b>Total Fees Received From County Officials</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
<b>State of Tennessee</b>						
General Government Grants						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Grants	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	0	0	0	0	0	0
School Resource Officer Grants	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special	Debt Service Funds			Capital Projects Funds		
	Revenue Fund	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>State of Tennessee (Cont.)</b>							
Health and Welfare Grants							
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Emergency Medical Services Training Programs	0	0	0	0	0	0	0
Other Health and Welfare Grants	0	0	0	0	0	0	0
Public Works Grants							
State Aid Program	2,369,150	0	0	0	0	0	0
Litter Program	0	0	0	0	0	0	0
Other State Revenues							
Income Tax	0	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	3,256,560	0	0	0	0	0	0
Hybrid/Electric Vehicle Registration Fee	38,073	0	0	0	0	0	0

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	Special Revenue Fund	Debt Service Funds			Capital Projects Funds	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>State of Tennessee (Cont.)</b>						
Other State Revenues (Cont.)						
Petroleum Special Tax	\$ 46,481	\$ 0	\$ 0	\$ 0	\$ 0	0
Registrar's Salary Supplement	0	0	0	0	0	0
State Shared Sales Tax - Cities	0	0	0	0	0	0
Other State Grants	0	0	0	0	150,000	0
Other State Revenues	0	0	0	0	0	0
<b>Total State of Tennessee</b>	<b>\$ 5,710,264</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 0</b>
<b>Federal Government</b>						
Federal Through State						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Civil Defense Reimbursement	0	0	0	0	0	0
Law Enforcement Grants	0	0	0	0	0	0
American Rescue Plan Act Grant B	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	53,358
Direct Federal Revenue						
Forest Service	2,456	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	0
<b>Total Federal Government</b>	<b>\$ 2,456</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>53,358</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Special Revenue Fund</b>	<b>Debt Service Funds</b>			<b>Capital Projects Funds</b>	
	Highway / Public Works	General Debt Service	Special Debt Service	Education Debt Service	General Capital Projects	HUD Grant Projects
<b>Other Governments and Citizens Groups</b>						
Other Governments						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	593	0	0	0	0	0
Citizens Groups						
Donations	0	0	0	0	0	0
Other						
Opioid Settlement Funds - Past Remediation	0	0	0	0	86,315	0
<b>Total Other Governments and Citizens Groups</b>	<b>\$ 593</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 86,315</b>	<b>\$ 0</b>
<b>Total</b>	<b>\$ 9,156,754</b>	<b>\$ 3,033,910</b>	<b>\$ 434,003</b>	<b>\$ 4,299,480</b>	<b>\$ 1,343,482</b>	<b>\$ 53,358</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Local Taxes</b>		
County Property Taxes		
Current Property Tax	\$ 0	\$ 25,730,395
Trustee's Collections - Prior Year	0	691,340
Trustee's Collections - Bankruptcy	0	705
Circuit Clerk/Clerk and Master Collections - Prior Years	0	282,131
Interest and Penalty	0	260,255
Pickup Taxes	0	188,259
Payments in-Lieu-of Taxes - T.V.A.	0	10,476
Payments in-Lieu-of Taxes - Local Utilities	0	44,802
Payments in-Lieu-of Taxes - Other	0	91,220
County Local Option Taxes		
Local Option Sales Tax	0	4,105,412
Hotel/Motel Tax	226,187	791,655
Wheel Tax	0	4,151,413
Litigation Tax - General	0	212,494
Litigation Tax - Special Purpose	0	131,130
Litigation Tax - Jail, Workhouse, or Courthouse	0	187,820
Business Tax	0	1,028,726
Mixed Drink Tax	0	981

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Local Taxes (Cont.)</b>		
County Local Option Taxes (Cont.)		
Mineral Severance Tax	\$ 0	\$ 132,810
Other County Local Option Taxes	0	128,967
Statutory Local Taxes		
Bank Excise Tax	0	106,930
Wholesale Beer Tax	0	196,263
Total Local Taxes	<u>\$ 226,187</u>	<u>\$ 38,474,184</u>
<b>Licenses and Permits</b>		
Licenses		
Marriage Licenses	\$ 0	\$ 3,463
Animal Vaccination	0	36,830
Cable TV Franchise	0	317,522
Permits		
Beer Permits	0	2,470
Building Permits	0	475,663
Other Permits	0	400
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 836,348</u>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Fines, Forfeitures, and Penalties</b>		
Circuit Court		
Fines	\$ 0	\$ 39,635
Officers Costs	0	6,576
Drug Control Fines	0	6,469
Jail Fees	0	9,287
Data Entry Fee - Circuit Court	0	7,964
Courtroom Security Fee	0	6,337
Criminal Court		
Fines	0	310
Drug Court Fees	0	1,278
DUI Treatment Fines	0	3,212
General Sessions Court		
Fines	0	24,723
Officers Costs	0	70,404
Game and Fish Fines	0	160
Drug Control Fines	0	11,029
Drug Court Fees	0	8,666
Jail Fees	0	85,824
DUI Treatment Fines	0	8,159

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Fines, Forfeitures, and Penalties (Cont.)</b>		
General Sessions Court (Cont.)		
Data Entry Fee - General Sessions Court	\$ 0	\$ 29,648
Courtroom Security Fee	0	110,410
Juvenile Court		
Fines	0	4,786
Jail Fees	0	150
Chancery Court		
Officers Costs	0	2,096
Data Entry Fee - Chancery Court	0	6,084
Courtroom Security Fee	0	10,194
Other Courts - In-county		
Drug Court Fees	0	1,021
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	29,212
Total Fines, Forfeitures, and Penalties	<u>\$ 0</u>	<u>\$ 483,634</u>
<b>Charges for Current Services</b>		
General Service Charges		
Tipping Fees	\$ 0	\$ 1,235,213

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>		
	Other Capital Projects		Total
<b>Charges for Current Services (Cont.)</b>			
General Service Charges (Cont.)			
Solid Waste Disposal Fee	\$ 0	\$	32,342
Patient Charges	0		5,187,549
Work Release Charges for Board	0		635
Other General Service Charges	0		10,960
Service Charges	0		19,880
Fees			
Subdivision Lot Fees	0		10,750
Copy Fees	0		1,662
Greenbelt Late Application Fee	0		300
Telephone Commissions	0		85,082
Additional Fees - Titling and Registration	0		77,835
Constitutional Officers' Fees and Commissions	0		81
Special Commissioner Fees/Special Master Fees	0		32,030
Data Processing Fee - Register	0		23,022
Data Processing Fee - Sheriff	0		4,222
Sexual Offender Registration Fee - Sheriff	0		8,550
Data Processing Fee - County Clerk	0		8,259
Vehicle Insurance Coverage and Reinstatement Fees	0		12,725
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$</b>	<b>6,751,097</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Other Local Revenues</b>		
Recurring Items		
Investment Income	\$ 0	\$ 3,695,164
Lease/Rentals/PPP	0	189,723
Lease/PPP Interest	0	1,475
Sale of Materials and Supplies	0	47,113
Commissary Sales	0	632,361
Sale of Recycled Materials	0	394,333
Miscellaneous Refunds	0	78,426
Nonrecurring Items		
Revenue from Joint Ventures	0	253,874
Sale of Equipment	0	387,933
Sale of Property	0	2,000
Damages Recovered from Individuals	0	534
Contributions and Gifts	0	152,107
Other Local Revenues		
Other Local Revenues	0	7,165
<b>Total Other Local Revenues</b>	<b>\$ 0</b>	<b>\$ 5,842,208</b>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Fees Received From County Officials</b>		
Fees In-Lieu-of Salary		
County Clerk	\$ 0	\$ 1,060,449
Circuit Court Clerk	0	213,478
Criminal Court Clerk	0	40
General Sessions Court Clerk	0	875,601
Clerk and Master	0	271,762
Register	0	381,600
Sheriff	0	24,529
Trustee	0	1,444,110
<b>Total Fees Received From County Officials</b>	<b>\$ 0</b>	<b>\$ 4,271,569</b>
<b>State of Tennessee</b>		
General Government Grants		
Juvenile Services Program	\$ 0	\$ 13,500
Solid Waste Grants	0	58,637
Other General Government Grants	0	98,063
Public Safety Grants		
Law Enforcement Training Programs	0	113,294
School Resource Officer Grants	0	1,051,191
Other Public Safety Grants	0	81,721

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>State of Tennessee (Cont.)</b>		
Health and Welfare Grants		
Health Department Programs	\$ 0	\$ 306,275
Emergency Medical Services Training Programs	0	32,800
Other Health and Welfare Grants	0	142,060
Public Works Grants		
State Aid Program	0	2,369,150
Litter Program	0	32,206
Other State Revenues		
Income Tax	0	197
Beer Tax	0	17,752
Vehicle Certificate of Title Fees	0	14,088
Alcoholic Beverage Tax	0	164,010
Opioid Settlement Funds - TN Abatement Council	0	228,363
State Revenue Sharing - T.V.A.	0	1,252,163
State Revenue Sharing - Telecommunications	0	82,810
State Shared Sports Gaming Privilege Tax	0	105,879
Contracted Prisoner Boarding	0	641,978
Gasoline and Motor Fuel Tax	0	3,256,560
Hybrid/Electric Vehicle Registration Fee	0	38,073

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>State of Tennessee (Cont.)</b>		
Other State Revenues (Cont.)		
Petroleum Special Tax	\$ 0	\$ 46,481
Registrar's Salary Supplement	0	15,164
State Shared Sales Tax - Cities	0	19,302
Other State Grants	0	272,144
Other State Revenues	0	357,886
Total State of Tennessee	<u>\$ 0</u>	<u>\$ 10,811,747</u>
<b>Federal Government</b>		
Federal Through State		
Community Development	\$ 0	\$ 302,752
Civil Defense Reimbursement	0	92,222
Law Enforcement Grants	0	27,744
American Rescue Plan Act Grant B	0	1,568,797
Other Federal through State	0	53,358
Direct Federal Revenue		
Forest Service	0	11,256
American Rescue Plan Act Grant #6	0	260,757
Other Direct Federal Revenue	0	69,858
Total Federal Government	<u>\$ 0</u>	<u>\$ 2,386,744</u>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Revenues -**  
**All Governmental Fund Types (Cont.)**

	<b>Capital Projects Fund</b>	
	Other Capital Projects	Total
<b>Other Governments and Citizens Groups</b>		
Other Governments		
Prisoner Board	\$ 0	\$ 86,185
Contracted Services	0	5,635
Citizens Groups		
Donations	0	2,570
Other		
Opioid Settlement Funds - Past Remediation	0	86,315
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 180,705</u>
Total	<u>\$ 226,187</u>	<u>\$ 70,038,236</u>

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Revenues -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department

**For the Year Ended June 30, 2025**

	<u>Special Revenue Funds</u>				<u>Capital Projects Fund</u>	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	
<b>Local Taxes</b>						
County Property Taxes						
Current Property Tax	\$ 6,237,275	\$ 0	\$ 0	\$ 0	\$ 1,100,915	\$ 7,338,190
Trustee's Collections - Prior Year	150,678	0	0	0	39,098	189,776
Trustee's Collections - Bankruptcy	163	0	0	0	42	205
Circuit Clerk/Clerk and Master Collections - Prior Years	61,961	0	0	0	16,070	78,031
Interest and Penalty	58,756	0	0	0	14,769	73,525
Pickup Taxes	43,790	0	0	0	11,336	55,126
Payments in-Lieu-of Taxes - T.V.A.	3,850	0	0	0	448	4,298
Payments in-Lieu-of Taxes - Local Utilities	431,069	0	0	0	2,061	433,130
Payments in-Lieu-of Taxes - Other	22,084	0	0	0	3,927	26,011
County Local Option Taxes						
Local Option Sales Tax	10,993,347	0	0	0	0	10,993,347
Mixed Drink Tax	981	0	0	0	0	981
Statutory Local Taxes						
Bank Excise Tax	25,857	0	0	0	4,570	30,427
Other Statutory Local Taxes	171	0	0	0	0	171
<b>Total Local Taxes</b>	<b>\$ 18,029,982</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,193,236</b>	<b>\$ 19,223,218</b>

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Revenues -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>				<u>Capital Projects Fund</u>	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	
<b>Licenses and Permits</b>						
Licenses						
Marriage Licenses	\$ 2,317	\$ 0	\$ 0	\$ 0	\$ 0	2,317
<b>Total Licenses and Permits</b>	<b>\$ 2,317</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>2,317</b>
<b>Charges for Current Services</b>						
General Service Charges						
Sale of Electricity	\$ 226	\$ 0	\$ 0	\$ 0	\$ 0	226
Education Charges						
Lunch Payments - Children	0	0	72,908	0	0	72,908
Lunch Payments - Adults	0	0	85,706	0	0	85,706
Income from Breakfast	0	0	12,845	0	0	12,845
A la Carte Sales	0	0	189,623	0	0	189,623
Transportation - Other State Systems	11,030	0	0	0	0	11,030
Receipts from Individual Schools	52,766	0	0	0	0	52,766
Community Service Fees - Children	256,077	0	0	0	0	256,077
<b>Total Charges for Current Services</b>	<b>\$ 320,099</b>	<b>\$ 0</b>	<b>\$ 361,082</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>681,181</b>

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Revenues -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	
<b>Other Local Revenues</b>						
Recurring Items						
Investment Income	\$ 1,242,690	\$ 0	\$ 128,552	\$ 0	\$ 126,418	\$ 1,497,660
Lease/Rentals/PPP	83,375	0	0	0	0	83,375
Sale of Recycled Materials	5,386	0	0	0	0	5,386
Miscellaneous Refunds	483,457	0	0	0	0	483,457
Nonrecurring Items						
Sale of Equipment	549,889	0	0	0	0	549,889
Sale of Property	1,066,667	0	0	0	0	1,066,667
Damages Recovered from Individuals	255	0	0	0	0	255
Contributions and Gifts	903,395	0	0	0	0	903,395
Other Local Revenues						
Other Local Revenues	13,805	0	0	2,648,361	0	2,662,166
<b>Total Other Local Revenues</b>	<b>\$ 4,348,919</b>	<b>\$ 0</b>	<b>\$ 128,552</b>	<b>\$ 2,648,361</b>	<b>\$ 126,418</b>	<b>\$ 7,252,250</b>
<b>State of Tennessee</b>						
General Government Grants						
On-behalf Contributions for OPEB	\$ 221,286	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,286

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Revenues -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

	<u>Special Revenue Funds</u>				<u>Capital Projects Fund</u>	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	
<b>State of Tennessee (Cont.)</b>						
State Education Funds						
Tennessee Investment in Student Achievement	\$ 43,981,867	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,981,867
TISA - On-behalf Payments	93,106	0	0	0	0	93,106
Early Childhood Education	1,575,779	0	0	0	0	1,575,779
School Food Service	0	0	31,623	0	0	31,623
Driver Education	25,830	0	0	0	0	25,830
Other State Education Funds	867,063	0	0	0	0	867,063
Career Ladder Program	41,123	0	0	0	0	41,123
Other Vocational	525,818	0	0	0	0	525,818
Other State Revenues						
Other State Grants	191,118	0	0	0	0	191,118
<b>Total State of Tennessee</b>	<b>\$ 47,522,990</b>	<b>\$ 0</b>	<b>\$ 31,623</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 47,554,613</b>
<b>Federal Government</b>						
Federal Through State						
USDA School Lunch Program	\$ 0	\$ 0	\$ 3,248,026	\$ 0	\$ 0	\$ 3,248,026
USDA - Commodities	0	0	223,434	0	0	223,434
Breakfast	0	0	1,075,506	0	0	1,075,506

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Revenues -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

	Special Revenue Funds				Capital Projects Fund	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Education Capital Projects	
<b>Federal Government (Cont.)</b>						
Federal Through State (Cont.)						
USDA - Other	\$ 0	\$ 0	\$ 95,566	\$ 0	\$ 0	\$ 95,566
Vocational Education - Basic Grants to States	0	153,031	0	0	0	153,031
Title I Grants to Local Education Agencies	0	2,084,792	0	0	0	2,084,792
Special Education - Grants to States	34,092	1,931,282	0	0	0	1,965,374
Special Education Preschool Grants	0	65,235	0	0	0	65,235
English Language Acquisition Grants	0	36,800	0	0	0	36,800
Rural Education	0	134,169	0	0	0	134,169
Eisenhower Professional Development State Grants	0	320,731	0	0	0	320,731
American Rescue Plan Act Grant #1	0	2,398,682	0	0	0	2,398,682
American Rescue Plan Act Grant #4	0	4,650	0	0	0	4,650
Other Federal through State	227,888	19,700	0	0	0	247,588
Direct Federal Revenue						
ROTC Reimbursement	72,746	0	0	0	0	72,746
Forest Service	7,369	0	0	0	0	7,369
<b>Total Federal Government</b>	<b>\$ 342,095</b>	<b>\$ 7,149,072</b>	<b>\$ 4,642,532</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,133,699</b>
<b>Other Governments and Citizens Groups</b>						
Other Governments						
Contributions	\$ 390,499	\$ 0	\$ 0	\$ 0	\$ 6,001,735	\$ 6,392,234
<b>Total Other Governments and Citizens Groups</b>	<b>\$ 390,499</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,001,735</b>	<b>\$ 6,392,234</b>
<b>Total</b>	<b>\$ 70,956,901</b>	<b>\$ 7,149,072</b>	<b>\$ 5,163,789</b>	<b>\$ 2,648,361</b>	<b>\$ 7,321,389</b>	<b>\$ 93,239,512</b>

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types**  
**For the Year Ended June 30, 2025**

**General Fund**

General Government

**County Commission**

Board and Committee Members Fees	\$ 127,976	
Social Security	7,924	
Pensions	6,134	
Employer Medicare	1,854	
Communication	731	
Dues and Memberships	4,813	
Legal Notices, Recording, and Court Costs	710	
Postal Charges	169	
Rentals	5,801	
Other Charges	2,090	
Total County Commission	\$ 158,202	

**County Mayor/Executive**

County Official/Administrative Officer	\$ 141,521	
Assistant(s)	36,351	
Social Security	10,617	
Pensions	20,722	
Life Insurance	21	
Medical Insurance	22,236	
Unemployment Compensation	21	
Employer Medicare	2,483	
Other Fringe Benefits	120	
Communication	944	
Dues and Memberships	2,420	
Legal Notices, Recording, and Court Costs	121	
Postal Charges	19	
Printing, Stationery, and Forms	36	
Rentals	5,663	
Travel	1,745	
Tuition	825	
Office Supplies	635	
Other Charges	365	
Total County Mayor/Executive	246,865	

**Personnel Office**

Supervisor/Director	\$ 72,592	
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(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Personnel Office (Cont.)**

Social Security	\$	4,258	
Pensions		8,457	
Life Insurance		12	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		996	
Printing, Stationery, and Forms		65	
Rentals		1,948	
Travel		446	
Tuition		1,607	
Other Contracted Services		69,872	
Office Supplies		212	
Other Supplies and Materials		311	
Other Charges		178	
Data Processing Equipment		1,897	
Furniture and Fixtures		273	
Total Personnel Office			\$ 177,269

**County Attorney**

County Official/Administrative Officer	\$	185,000
Paraprofessionals		40,852
Part-time Personnel		21,929
Social Security		12,792
Pensions		26,312
Life Insurance		19
Medical Insurance		29,976
Unemployment Compensation		63
Employer Medicare		3,490
Other Fringe Benefits		120
Communication		1,824
Dues and Memberships		583
Legal Notices, Recording, and Court Costs		363
Postal Charges		171
Rentals		1,420
Travel		112
Tuition		549

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**County Attorney (Cont.)**

Other Contracted Services	\$ 129,693	
Office Supplies	658	
Periodicals	203	
Other Supplies and Materials	661	
Office Equipment	1,000	
Total County Attorney	\$ 457,790	\$ 457,790

**Election Commission**

County Official/Administrative Officer	\$ 100,251	
Clerical Personnel	83,864	
Temporary Personnel	68,312	
Overtime Pay	13,195	
Election Commission	11,020	
Election Workers	59,990	
Social Security	13,739	
Pensions	22,435	
Life Insurance	38	
Medical Insurance	32,972	
Unemployment Compensation	206	
Employer Medicare	3,840	
Communication	8,334	
Contracts with Private Agencies	6,945	
Data Processing Services	8,625	
Legal Notices, Recording, and Court Costs	10,620	
Maintenance and Repair Services - Equipment	50,320	
Maintenance and Repair Services - Office Equipment	3,677	
Postal Charges	6,000	
Printing, Stationery, and Forms	14,738	
Rentals	2,211	
Travel	4,216	
Tuition	600	
Equipment and Machinery Parts	326	
Gasoline	103	
Office Supplies	4,429	
Periodicals	205	
Other Supplies and Materials	4,488	
Data Processing Equipment	19,777	
Total Election Commission	\$ 555,476	555,476

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**Register of Deeds**

County Official/Administrative Officer	\$	111,390	
Accountants/Bookkeepers		37,485	
Clerical Personnel		108,400	
Social Security		15,375	
Pensions		29,972	
Life Insurance		60	
Medical Insurance		83,112	
Unemployment Compensation		84	
Employer Medicare		3,596	
Other Fringe Benefits		100	
Communication		944	
Data Processing Services		200	
Dues and Memberships		1,186	
Postal Charges		101	
Rentals		19,534	
Travel		455	
Tuition		100	
Office Supplies		1,272	
Office Equipment		722	
Total Register of Deeds			\$ 414,088

**Codes Compliance**

Postal Charges	\$	703	
Other Contracted Services		40,848	
Total Codes Compliance			41,551

**Geographical Information Systems**

Salary Supplements	\$	6,747	
Social Security		411	
Pensions		786	
Unemployment Compensation		3	
Employer Medicare		96	
Data Processing Services		218	
Maintenance and Repair Services - Equipment		6,099	
Tuition		1,113	
Office Supplies		2,616	
Data Processing Equipment		4,004	
Total Geographical Information Systems			22,093

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

General Government (Cont.)

**County Buildings**

Maintenance Personnel	\$	194,724	
Part-time Personnel		21,699	
Overtime Pay		21,956	
Social Security		14,299	
Pensions		25,268	
Life Insurance		56	
Medical Insurance		60,785	
Unemployment Compensation		139	
Employer Medicare		3,344	
Communication		8,145	
Licenses		34	
Maintenance and Repair Services - Buildings		68,857	
Maintenance and Repair Services - Equipment		38,106	
Maintenance and Repair Services - Vehicles		3,468	
Pest Control		2,740	
Rentals		180	
Other Contracted Services		117,874	
Custodial Supplies		8,370	
Diesel Fuel		4,142	
Electricity		179,724	
Equipment and Machinery Parts		11,517	
Gasoline		1,316	
General Construction Materials		10,442	
Natural Gas		26,688	
Uniforms		2,246	
Water and Sewer		15,920	
Other Supplies and Materials		6,591	
Building Improvements		6,807	
Other Equipment		1,898	
Total County Buildings			\$ 857,335

Finance

**Accounting and Budgeting**

Supervisor/Director	\$	87,838
Accountants/Bookkeepers		228,210
Social Security		18,728

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**Accounting and Budgeting (Cont.)**

Pensions	\$	36,820	
Life Insurance		68	
Medical Insurance		72,426	
Unemployment Compensation		126	
Employer Medicare		4,380	
Other Fringe Benefits		190	
Audit Services		30,867	
Communication		5,957	
Data Processing Services		14,108	
Legal Notices, Recording, and Court Costs		61	
Maintenance and Repair Services - Office Equipment		8,282	
Postal Charges		3,918	
Printing, Stationery, and Forms		4,022	
Rentals		2,956	
Office Supplies		5,729	
Other Supplies and Materials		1,291	
Premiums on Corporate Surety Bonds		640	
Furniture and Fixtures		240	
Total Accounting and Budgeting			\$ 526,857

**Purchasing**

Supervisor/Director	\$	58,677	
Purchasing Personnel		38,143	
Social Security		5,656	
Pensions		11,279	
Life Insurance		24	
Medical Insurance		35,772	
Unemployment Compensation		42	
Employer Medicare		1,323	
Communication		944	
Dues and Memberships		355	
Legal Notices, Recording, and Court Costs		315	
Postal Charges		75	
Printing, Stationery, and Forms		100	
Rentals		1,907	
Office Supplies		991	
Furniture and Fixtures		600	
Total Purchasing			156,203

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**Property Assessor's Office**

County Official/Administrative Officer	\$	111,390	
Assistant(s)		51,556	
Data Processing Personnel		34,079	
Assessment Personnel		280,564	
Board and Committee Members Fees		7,490	
Social Security		28,695	
Pensions		55,639	
Life Insurance		116	
Medical Insurance		141,294	
Unemployment Compensation		186	
Employer Medicare		6,711	
Communication		944	
Contracts with Government Agencies		26,004	
Dues and Memberships		2,000	
Legal Notices, Recording, and Court Costs		364	
Maintenance and Repair Services - Office Equipment		938	
Maintenance and Repair Services - Vehicles		586	
Postal Charges		2,353	
Printing, Stationery, and Forms		202	
Rentals		468	
Travel		917	
Tuition		425	
Other Contracted Services		41,210	
Gasoline		1,130	
Office Supplies		3,931	
Periodicals		229	
Premiums on Corporate Surety Bonds		534	
Data Processing Equipment		100	
Office Equipment		370	
Total Property Assessor's Office			\$ 800,425

**Reappraisal Program**

Contracts with Government Agencies	\$	8,465	
Gasoline		1,954	
Office Supplies		644	
Total Reappraisal Program			11,063

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**County Trustee's Office**

County Official/Administrative Officer	\$	111,390	
Assistant(s)		49,735	
Accountants/Bookkeepers		45,209	
Clerical Personnel		36,454	
Part-time Personnel		6,416	
Overtime Pay		1,100	
Social Security		14,822	
Pensions		28,434	
Life Insurance		48	
Medical Insurance		38,961	
Unemployment Compensation		81	
Employer Medicare		3,560	
Communication		944	
Dues and Memberships		1,186	
Maintenance and Repair Services - Office Equipment		17,993	
Postal Charges		27,876	
Printing, Stationery, and Forms		815	
Rentals		994	
Travel		1,727	
Tuition		340	
Office Supplies		1,341	
Data Processing Equipment		1,506	
Office Equipment		1,386	
Total County Trustee's Office			\$ 392,318

**County Clerk's Office**

County Official/Administrative Officer	\$	111,390
Assistant(s)		49,229
Accountants/Bookkeepers		37,560
Clerical Personnel		231,694
Part-time Personnel		5,269
Overtime Pay		895
Social Security		26,300
Pensions		49,499
Life Insurance		95
Medical Insurance		84,493

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Finance (Cont.)

**County Clerk's Office (Cont.)**

Unemployment Compensation	\$	239	
Employer Medicare		6,151	
Communication		2,556	
Dues and Memberships		1,226	
Legal Notices, Recording, and Court Costs		142	
Maintenance and Repair Services - Office Equipment		35,564	
Postal Charges		44,999	
Printing, Stationery, and Forms		2,203	
Rentals		3,336	
Travel		655	
Office Supplies		24,886	
Periodicals		574	
Furniture and Fixtures		2,494	
Total County Clerk's Office			\$ 721,449

Administration of Justice

**Circuit Court**

County Official/Administrative Officer	\$	111,390
Assistant(s)		48,596
Accountants/Bookkeepers		43,980
Clerical Personnel		424,857
Part-time Personnel		7,400
Overtime Pay		37,744
Jury and Witness Expense		3,404
Social Security		40,458
Pensions		77,341
Life Insurance		154
Medical Insurance		193,510
Unemployment Compensation		296
Employer Medicare		9,462
Other Fringe Benefits		360
Communication		6,837
Data Processing Services		33,051
Dues and Memberships		1,136
Legal Notices, Recording, and Court Costs		620
Postal Charges		16,689

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Circuit Court (Cont.)**

Printing, Stationery, and Forms	\$	7,385	
Rentals		5,185	
Travel		1,482	
Other Contracted Services		1,462	
Office Supplies		13,272	
Data Processing Equipment		2,547	
Office Equipment		3,182	
Total Circuit Court			\$ 1,091,800

**General Sessions Court**

Judge(s)	\$	201,651	
Probation Officer(s)		49,451	
Secretary(ies)		30,966	
Overtime Pay		325	
Social Security		15,364	
Pensions		32,899	
Life Insurance		33	
Medical Insurance		44,790	
Unemployment Compensation		43	
Employer Medicare		3,968	
Other Fringe Benefits		180	
Communication		4,274	
Dues and Memberships		725	
Rentals		1,560	
Travel		3,070	
Office Supplies		1,116	
Periodicals		686	
Other Supplies and Materials		182	
Total General Sessions Court			391,283

**Drug Court**

Other Salaries and Wages	\$	73,852	
Social Security		4,155	
Pensions		8,180	
Life Insurance		20	
Medical Insurance		27,056	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Drug Court (Cont.)**

Unemployment Compensation	\$	63	
Employer Medicare		1,021	
Contributions		14,932	
Rentals		552	
Travel		740	
Office Supplies		106	
Other Supplies and Materials		12,190	
Other Charges		12,235	
Total Drug Court			\$ 155,102

**Chancery Court**

County Official/Administrative Officer	\$	111,390	
Accountants/Bookkeepers		42,415	
Clerical Personnel		178,232	
Part-time Personnel		162	
Social Security		20,042	
Pensions		38,614	
Life Insurance		73	
Medical Insurance		73,012	
Unemployment Compensation		175	
Employer Medicare		4,687	
Other Fringe Benefits		140	
Bank Charges		418	
Communication		3,812	
Data Processing Services		26,191	
Dues and Memberships		545	
Maintenance and Repair Services - Office Equipment		12,079	
Postal Charges		4,161	
Printing, Stationery, and Forms		5,152	
Rentals		3,683	
Other Contracted Services		1,700	
Office Supplies		3,007	
Periodicals		9,022	
Data Processing Equipment		3,011	
Office Equipment		13,629	
Total Chancery Court			555,352

(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)	\$	50,720	
Secretary(ies)		113,662	
Overtime Pay		1,692	
Social Security		10,017	
Pensions		19,153	
Life Insurance		47	
Medical Insurance		59,642	
Unemployment Compensation		81	
Employer Medicare		2,343	
Other Fringe Benefits		30	
Communication		1,144	
Dues and Memberships		1,250	
Maintenance and Repair Services - Office Equipment		396	
Rentals		74	
Travel		3,478	
Other Contracted Services		36,667	
Office Supplies		1,859	
Total Juvenile Court			\$ 302,255

**District Attorney General**

Communication	\$	353	
Total District Attorney General			353

**Other Administration of Justice**

Salary Supplements	\$	6,610	
Social Security		394	
Pensions		765	
Employer Medicare		49	
Total Other Administration of Justice			7,818

**Courtroom Security**

Lieutenant(s)	\$	62,881	
Guards		126,237	
Part-time Personnel		53,563	
Overtime Pay		1,830	
Social Security		14,029	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Administration of Justice (Cont.)

**Courtroom Security (Cont.)**

Pensions	\$	22,350	
Life Insurance		48	
Medical Insurance		39,816	
Unemployment Compensation		175	
Employer Medicare		3,496	
Other Fringe Benefits		20	
Maintenance and Repair Services - Equipment		2,434	
Rentals		149	
Other Contracted Services		12,326	
Uniforms		1,230	
Other Supplies and Materials		801	
Law Enforcement Equipment		2,284	
Other Equipment		434	
Total Courtroom Security			\$ 344,103

Public Safety

**Sheriff's Department**

County Official/Administrative Officer	\$	134,782
Assistant(s)		91,749
Deputy(ies)		1,732,079
Detective(s)		405,019
Captain(s)		142,833
Lieutenant(s)		383,407
Sergeant(s)		234,529
Mechanic(s)		98,205
Clerical Personnel		336,881
Maintenance Personnel		46,027
Part-time Personnel		81,662
Overtime Pay		172,132
Other Salaries and Wages		50,501
Board and Committee Members Fees		240
In-service Training		57,859
Social Security		239,581
Pensions		560,341
Life Insurance		790
Medical Insurance		855,137

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Sheriff's Department (Cont.)**

Unemployment Compensation	\$	1,568	
Employer Medicare		56,474	
Other Fringe Benefits		1,240	
Advertising		70	
Communication		58,457	
Contracts with Government Agencies		51,099	
Contributions		419	
Dues and Memberships		165	
Evaluation and Testing		250	
Licenses		564	
Maintenance and Repair Services - Equipment		18,000	
Maintenance and Repair Services - Office Equipment		355	
Maintenance and Repair Services - Vehicles		10,809	
Postal Charges		386	
Printing, Stationery, and Forms		524	
Rentals		2,969	
Travel		13,087	
Tuition		17,253	
Other Contracted Services		51,791	
Diesel Fuel		13,818	
Electricity		3,655	
Equipment and Machinery Parts		44,537	
Food Supplies		112	
Garage Supplies		22,952	
Gasoline		174,890	
Law Enforcement Supplies		7,915	
Office Supplies		3,130	
Tires and Tubes		19,000	
Uniforms		18,869	
Water and Sewer		791	
Other Supplies and Materials		1,534	
In Service/Staff Development		4,798	
Data Processing Equipment		27,083	
Law Enforcement Equipment		49,272	
Office Equipment		2,157	
Other Equipment		17,069	
Total Sheriff's Department			\$ 6,320,816

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Special Patrols**

Part-time Personnel	\$	147	
Social Security		41	
Unemployment Compensation		2	
Employer Medicare		13	
Contributions		7,167	
Law Enforcement Equipment		54,063	
Motor Vehicles		224,380	
Total Special Patrols			\$ 285,813

**Administration of the Sexual Offender Registry**

Other Contracted Services	\$	2,450	
Office Supplies		931	
Law Enforcement Equipment		1,544	
Other Equipment		481	
Total Administration of the Sexual Offender Registry			5,406

**Jail**

Supervisor/Director	\$	83,729	
Deputy(ies)		2,129,087	
Captain(s)		71,067	
Lieutenant(s)		240,103	
Sergeant(s)		251,671	
Medical Personnel		268,979	
Paraprofessionals		287,021	
Cafeteria Personnel		256,311	
Maintenance Personnel		67,494	
Part-time Personnel		296	
Overtime Pay		134,437	
Other Salaries and Wages		38,200	
In-service Training		800	
Social Security		230,710	
Pensions		444,130	
Life Insurance		951	
Medical Insurance		815,678	
Unemployment Compensation		2,062	
Employer Medicare		53,956	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Jail (Cont.)**

Other Fringe Benefits	\$	1,710
Communication		31,783
Contracts with Government Agencies		59,648
Evaluation and Testing		4,000
Licenses		76
Maintenance Agreements		12,704
Maintenance and Repair Services - Buildings		32,355
Maintenance and Repair Services - Equipment		28,482
Maintenance and Repair Services - Vehicles		3,000
Medical and Dental Services		125,274
Pest Control		780
Printing, Stationery, and Forms		1,785
Rentals		7,009
Travel		6,000
Tuition		3,733
Disposal Fees		5,910
Other Contracted Services		37,456
Custodial Supplies		39,998
Diesel Fuel		789
Drugs and Medical Supplies		74,963
Electricity		132,227
Equipment and Machinery Parts		26,237
Food Preparation Supplies		20,367
Food Supplies		400,631
Garage Supplies		3,794
Gasoline		12,487
General Construction Materials		34,485
Law Enforcement Supplies		15,668
Natural Gas		52,871
Office Supplies		6,365
Prisoners Clothing		4,328
Tires and Tubes		5,000
Uniforms		14,554
Water and Sewer		81,090
Other Supplies and Materials		59,698
In Service/Staff Development		1,813

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Jail (Cont.)**

Other Charges	\$ 157,141	
Building Improvements	6,951	
Data Processing Equipment	6,726	
Food Service Equipment	2,430	
Law Enforcement Equipment	13,392	
Other Equipment	3,997	
Total Jail	<u>                    </u>	\$ 6,916,389

**Juvenile Services**

Contracts with Private Agencies	\$ 159,372	
Total Juvenile Services	<u>                    </u>	159,372

**Civil Defense**

Supervisor/Director	\$ 64,542	
Secretary(ies)	39,162	
Part-time Personnel	26	
Social Security	6,284	
Pensions	11,832	
Life Insurance	23	
Medical Insurance	29,446	
Unemployment Compensation	42	
Employer Medicare	1,470	
Communication	7,537	
Dues and Memberships	110	
Maintenance and Repair Services - Equipment	1,343	
Maintenance and Repair Services - Vehicles	172	
Rentals	1,370	
Travel	700	
Electricity	404	
Food Preparation Supplies	228	
Garage Supplies	31	
Gasoline	728	
Office Supplies	493	
Uniforms	144	
Other Charges	512	
Data Processing Equipment	270	
Total Civil Defense	<u>                    </u>	166,869

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Rescue Squad**

Contributions	\$ 15,000	
Total Rescue Squad	<u>15,000</u>	\$ 15,000

**Disaster Relief**

Deputy(ies)	\$ 9,576	
Captain(s)	570	
Lieutenant(s)	904	
Sergeant(s)	722	
Medical Personnel	861	
Paraprofessionals	387	
Secretary(ies)	2,928	
Clerical Personnel	1,000	
Maintenance Personnel	608	
Part-time Personnel	7,191	
School Resource Officer	752	
Overtime Pay	18,299	
Social Security	2,386	
Pensions	4,445	
Life Insurance	5	
Medical Insurance	5,414	
Unemployment Compensation	10	
Employer Medicare	624	
Contributions	700,000	
Total Disaster Relief	<u>700,000</u>	756,682

**Other Emergency Management**

Other Equipment	\$ 3,177	
Total Other Emergency Management	<u>3,177</u>	3,177

**Inspection and Regulation**

Assistant(s)	\$ 79,968
Supervisor/Director	80,662
Paraprofessionals	66,664
Secretary(ies)	76,362
Part-time Personnel	38,217
Board and Committee Members Fees	1,725

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Inspection and Regulation (Cont.)**

Social Security	\$	19,614	
Pensions		35,376	
Life Insurance		66	
Medical Insurance		73,860	
Unemployment Compensation		171	
Employer Medicare		4,817	
Communication		10,458	
Data Processing Services		15,000	
Dues and Memberships		602	
Legal Notices, Recording, and Court Costs		1,272	
Licenses		45	
Maintenance and Repair Services - Office Equipment		287	
Maintenance and Repair Services - Vehicles		385	
Postal Charges		146	
Printing, Stationery, and Forms		354	
Rentals		3,988	
Travel		40	
Tuition		1,175	
Gasoline		5,754	
Office Supplies		3,490	
Periodicals		1,360	
Tires and Tubes		184	
Uniforms		535	
Other Supplies and Materials		471	
Total Inspection and Regulation			\$ 523,048

**County Coroner/Medical Examiner**

Contracts with Private Agencies	\$	25,000	
Contributions		166,072	
Pauper Burials		8,350	
Travel		1,674	
Tuition		250	
Equipment and Machinery Parts		728	
Office Supplies		716	
Tires and Tubes		1,000	
Other Equipment		14,720	
Total County Coroner/Medical Examiner			218,510

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Safety (Cont.)

**Other Public Safety**

Lieutenant(s)	\$	62,550	
Sergeant(s)		118,860	
School Resource Officer		876,023	
Overtime Pay		8,812	
In-service Training		30,635	
Social Security		65,867	
Pensions		158,164	
Life Insurance		258	
Medical Insurance		289,028	
Unemployment Compensation		463	
Employer Medicare		15,404	
Other Fringe Benefits		230	
Advertising		70	
Maintenance and Repair Services - Vehicles		10,504	
Travel		3,903	
Tuition		8,295	
Equipment and Machinery Parts		10,853	
Garage Supplies		2,026	
Law Enforcement Supplies		9,726	
Tires and Tubes		11,000	
Uniforms		2,987	
In Service/Staff Development		2,590	
Law Enforcement Equipment		21,479	
Total Other Public Safety			\$ 1,709,727

Public Health and Welfare

**Local Health Center**

Clerical Personnel	\$	60,859	
Custodial Personnel		46,855	
Social Security		6,342	
Pensions		12,485	
Life Insurance		42	
Medical Insurance		42,820	
Unemployment Compensation		85	
Employer Medicare		1,483	
Advertising		495	

(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.)**

Communication	\$	13,307	
Dues and Memberships		575	
Maintenance Agreements		8,381	
Maintenance and Repair Services - Buildings		7,494	
Maintenance and Repair Services - Equipment		10,112	
Postal Charges		3	
Rentals		11,086	
Travel		153	
Other Contracted Services		6,622	
Custodial Supplies		6,253	
Drugs and Medical Supplies		533	
Electricity		31,730	
Food Supplies		933	
Water and Sewer		1,836	
Other Supplies and Materials		4,773	
Furniture and Fixtures		72	
Other Equipment		248	
Total Local Health Center			\$ 275,577

**Rabies and Animal Control**

Supervisor/Director	\$	49,944
Paraprofessionals		125,312
Part-time Personnel		231
Social Security		10,618
Pensions		19,997
Life Insurance		52
Medical Insurance		55,981
Unemployment Compensation		155
Employer Medicare		2,483
Other Fringe Benefits		120
Communication		8,064
Contracts with Private Agencies		372
Licenses		430
Maintenance and Repair Services - Buildings		200
Maintenance and Repair Services - Vehicles		731
Rentals		610

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Health and Welfare (Cont.)

**Rabies and Animal Control (Cont.)**

Tuition	\$	526	
Other Contracted Services		13,670	
Custodial Supplies		656	
Drugs and Medical Supplies		705	
Electricity		13,832	
Equipment and Machinery Parts		1,516	
Food Supplies		1,355	
Gasoline		11,040	
Office Supplies		1,072	
Tires and Tubes		3,246	
Water and Sewer		1,324	
Other Supplies and Materials		10,463	
Motor Vehicles		66,416	
Other Equipment		23,050	
Total Rabies and Animal Control			\$ 424,171

**Ambulance/Emergency Medical Services**

Assistant(s)	\$	57,778
Supervisor/Director		86,551
Captain(s)		139,806
Lieutenant(s)		125,730
Medical Personnel		1,347,890
Paraprofessionals		97,591
Mechanic(s)		44,933
Clerical Personnel		157,846
Part-time Personnel		155,651
Overtime Pay		1,047,052
In-service Training		32,000
Social Security		200,695
Pensions		358,290
Life Insurance		608
Medical Insurance		568,533
Unemployment Compensation		1,560
Employer Medicare		47,149
Other Fringe Benefits		530
Communication		29,629

(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.)**

Data Processing Services	\$ 63,669
Dues and Memberships	535
Licenses	4,000
Maintenance and Repair Services - Buildings	4,010
Maintenance and Repair Services - Equipment	4,176
Maintenance and Repair Services - Office Equipment	952
Maintenance and Repair Services - Vehicles	4,890
Pest Control	1,260
Postal Charges	8,763
Printing, Stationery, and Forms	1,725
Rentals	4,374
Transportation - Other than Students	3,900
Travel	706
Tuition	20,267
Disposal Fees	7,876
Other Contracted Services	31,436
Custodial Supplies	1,071
Diesel Fuel	95,791
Drugs and Medical Supplies	122,826
Electricity	18,974
Equipment and Machinery Parts	40,186
Garage Supplies	14,073
Gasoline	10,147
Natural Gas	6,887
Office Supplies	2,601
Tires and Tubes	24,952
Uniforms	16,941
Water and Sewer	1,141
Other Supplies and Materials	617
Refunds	3,744
Other Charges	65,480
Building Improvements	2,178
Communication Equipment	3,745
Data Processing Equipment	11,000
Furniture and Fixtures	1,074
Motor Vehicles	186,483

(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.)**

Office Equipment	\$	172	
Health Equipment		325,451	
Other Equipment		628	
Total Ambulance/Emergency Medical Services			\$ 5,618,523

**Alcohol and Drug Programs**

Other Charges	\$	7,537	
Total Alcohol and Drug Programs			7,537

**Other Local Health Services**

Medical Personnel	\$	3,857	
Clerical Personnel		66,370	
Other Salaries and Wages		145,295	
Social Security		13,123	
Pensions		25,009	
Life Insurance		60	
Medical Insurance		48,283	
Unemployment Compensation		29	
Employer Medicare		3,069	
Other Fringe Benefits		60	
Travel		2,430	
Other Contracted Services		7,304	
Liability Insurance		85	
Total Other Local Health Services			314,974

**Appropriation to State**

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

**Waste Pickup**

Part-time Personnel	\$	2,726	
Other Salaries and Wages		89,461	
Social Security		5,680	
Pensions		10,287	
Life Insurance		20	
Medical Insurance		23,959	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Public Health and Welfare (Cont.)

**Waste Pickup (Cont.)**

Unemployment Compensation	\$	42	
Employer Medicare		1,328	
Contributions		18,535	
Other Supplies and Materials		5,808	
Total Waste Pickup			\$ 157,846

Social, Cultural, and Recreational Services

**Libraries**

Contributions	\$	138,000	
Total Libraries			138,000

**Parks and Fair Boards**

Part-time Personnel	\$	84,765	
Pensions		81	
Unemployment Compensation		166	
Employer Medicare		1,228	
Communication		2,512	
Pest Control		200	
Rentals		1,151	
Other Contracted Services		2,507	
Diesel Fuel		297	
Electricity		4,053	
Gasoline		1,086	
Natural Gas		1,120	
Water and Sewer		1,649	
Other Supplies and Materials		22,898	
Total Parks and Fair Boards			123,713

Agriculture and Natural Resources

**Agricultural Extension Service**

Communication	\$	1,407	
Contracts with Government Agencies		209,861	
Dues and Memberships		475	
Lease/SBITA Payments		3,542	
Data Processing Equipment		1,949	
Total Agricultural Extension Service			217,234

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Agriculture and Natural Resources (Cont.)

**Forest Service**

Contributions	\$ 1,625	
Total Forest Service	<u>1,625</u>	\$ 1,625

**Soil Conservation**

Paraprofessionals	\$ 45,347	
Secretary(ies)	46,842	
Overtime Pay	99	
Social Security	5,605	
Pensions	10,752	
Life Insurance	20	
Medical Insurance	16,224	
Unemployment Compensation	42	
Employer Medicare	1,311	
Dues and Memberships	1,450	
Postal Charges	100	
Office Supplies	1,045	
Total Soil Conservation	<u>128,837</u>	128,837

Other Operations

**Tourism**

Contributions	\$ 176,207	
Total Tourism	<u>176,207</u>	176,207

**Industrial Development**

Contributions	\$ 176,207	
Total Industrial Development	<u>176,207</u>	176,207

**Veterans' Services**

Supervisor/Director	\$ 23,552	
Paraprofessionals	54,993	
Social Security	4,729	
Pensions	6,407	
Life Insurance	12	
Medical Insurance	15,852	
Unemployment Compensation	42	
Employer Medicare	1,106	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Fund (Cont.)**

Other Operations (Cont.)

**Veterans' Services (Cont.)**

Communication	\$	3,932	
Postal Charges		876	
Printing, Stationery, and Forms		130	
Rentals		7,141	
Travel		841	
Office Supplies		141	
Total Veterans' Services			\$ 119,754

**Other Charges**

Medical Insurance	\$	24,255	
Dues and Memberships		12,866	
Other Contracted Services		348	
Total Other Charges			37,469

**Contributions to Other Agencies**

Contributions	\$	735,932	
Total Contributions to Other Agencies			735,932

**Miscellaneous**

Other Contracted Services	\$	25,396	
Other Supplies and Materials		4,877	
Trustee's Commission		532,436	
Other Charges		328,580	
Land		100,000	
Total Miscellaneous			991,289

Total General Fund \$ 35,194,754

**Solid Waste/Sanitation Fund**

Public Safety

**Disaster Relief**

Assistant(s)	\$	16,728	
Mechanic(s)		7,927	
Equipment Operators - Heavy		700	
Truck Drivers		18,251	
Secretary(ies)		1,384	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Solid Waste/Sanitation Fund (Cont.)**

Public Safety (Cont.)

**Disaster Relief (Cont.)**

Attendants	\$	13,743	
Part-time Personnel		2,428	
Overtime Pay		19,074	
Social Security		4,812	
Pensions		7,253	
Life Insurance		6	
Medical Insurance		9,777	
Unemployment Compensation		47	
Employer Medicare		1,148	
Total Disaster Relief			\$ 103,278

Public Health and Welfare

**Sanitation Management**

Assistant(s)	\$	92,139
Supervisor/Director		69,679
Secretary(ies)		42,011
Overtime Pay		45,254
Social Security		15,273
Pensions		28,493
Life Insurance		46
Medical Insurance		26,594
Unemployment Compensation		75
Employer Medicare		3,572
Communication		20,440
Licenses		212
Maintenance and Repair Services - Buildings		565
Maintenance and Repair Services - Vehicles		14,655
Postal Charges		2,028
Printing, Stationery, and Forms		2,497
Rentals		2,072
Tuition		4,100
Disposal Fees		57,044
Other Contracted Services		9,074
Crushed Stone		4,970
Custodial Supplies		1,000
Diesel Fuel		205,406

(Continued)

**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.)**

Electricity	\$	7,701	
Equipment and Machinery Parts		108,099	
Garage Supplies		28,544	
Gasoline		12,159	
Lubricants		21,265	
Natural Gas		3,716	
Office Supplies		1,255	
Small Tools		6,349	
Tires and Tubes		36,545	
Uniforms		16,583	
Water and Sewer		328	
Other Supplies and Materials		14,052	
Trustee's Commission		76,429	
Building Improvements		9,549	
Data Processing Equipment		7,142	
Furniture and Fixtures		585	
Solid Waste Equipment		50,567	
Other Equipment		264,693	
Total Sanitation Management			\$ 1,312,760

**Waste Pickup**

Mechanic(s)	\$	157,113	
Truck Drivers		378,420	
Part-time Personnel		50,237	
Overtime Pay		86,779	
Social Security		40,420	
Pensions		72,531	
Life Insurance		124	
Medical Insurance		145,152	
Unemployment Compensation		379	
Employer Medicare		9,189	
Other Fringe Benefits		40	
Other Contracted Services		16	
Other Equipment		36,168	
Total Waste Pickup			976,568

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Solid Waste/Sanitation Fund (Cont.)**

Public Health and Welfare (Cont.)

**Convenience Centers**

Attendants	\$	341,305	
Overtime Pay		4,902	
Social Security		19,570	
Unemployment Compensation		772	
Employer Medicare		5,016	
Lease/SBITA Payments		1,808	
Maintenance and Repair Services - Buildings		1,392	
Rentals		568	
Other Contracted Services		12,626	
Concrete		9,957	
Crushed Stone		15,924	
Custodial Supplies		2,487	
Electricity		24,779	
Uniforms		1,279	
Water and Sewer		5,537	
Other Supplies and Materials		30,108	
Other Charges		137	
Building Improvements		1,390	
Site Development		30,702	
Other Equipment		29,160	
Other Capital Outlay		22,199	
Total Convenience Centers			\$ 561,618

**Transfer Stations**

Equipment Operators - Heavy	\$	42,422
Truck Drivers		120,122
Attendants		32,424
Part-time Personnel		10,413
Overtime Pay		20,559
Social Security		13,480
Pensions		25,033
Life Insurance		53
Medical Insurance		68,337
Unemployment Compensation		141
Employer Medicare		3,153
Contracts with Other Public Agencies		993,533

(Continued)

**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.)**

Maintenance and Repair Services - Buildings	\$ 13,107	
Maintenance and Repair Services - Equipment	9,048	
Maintenance and Repair Services - Vehicles	7,205	
Rentals	176	
Other Contracted Services	198,136	
Crushed Stone	10,000	
Custodial Supplies	295	
Diesel Fuel	16,416	
Equipment and Machinery Parts	43,998	
Garage Supplies	8,340	
Lubricants	178	
Office Supplies	288	
Small Tools	1,809	
Tires and Tubes	48,509	
Other Supplies and Materials	4,253	
Building Improvements	8,832	
Data Processing Equipment	983	
Other Equipment	245,861	
Other Capital Outlay	25,666	
Total Transfer Stations	\$ 1,972,770	

Total Solid Waste/Sanitation Fund \$ 4,926,994

**Special Purpose Fund**

General Government

**Risk Management**

Consultants	\$ 45,350	
Building and Contents Insurance	237,219	
Liability Insurance	339,081	
Trustee's Commission	33,081	
Workers' Compensation Insurance	191,156	
Liability Claims	1,605,141	
Other Self-insured Claims	269,817	
Total Risk Management	\$ 2,720,845	

Total Special Purpose Fund 2,720,845

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Drug Control Fund**

Public Safety

**Drug Enforcement**

Communication	\$ 2,618	
Contributions	60	
Maintenance and Repair Services - Buildings	175	
Veterinary Services	14,387	
Other Contracted Services	220	
Electricity	6,202	
Food Supplies	9,769	
Law Enforcement Supplies	180	
Water and Sewer	365	
Refunds	240	
Other Charges	1,375	
Law Enforcement Equipment	<u>15,238</u>	
Total Drug Enforcement		<u>\$ 50,829</u>

Total Drug Control Fund \$ 50,829

**Other General Government Fund**

Public Safety

**Disaster Relief**

Maintenance and Repair Services - Buildings	\$ 19,559	
Maintenance and Repair Services - Equipment	10,563	
Maintenance and Repair Services - Vehicles	976	
Rentals	159,168	
Other Contracted Services	11,120	
Crushed Stone	39,653	
Custodial Supplies	43	
Diesel Fuel	4,985	
Electricity	1,202	
Equipment and Machinery Parts	8,764	
Office Supplies	741	
Tires and Tubes	10,330	
Other Supplies and Materials	346,804	
Other Charges	<u>4,612</u>	
Total Disaster Relief		<u>\$ 618,520</u>

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Other General Government Fund (Cont.)**

Other Operations

**American Rescue Plan Act Grant #1**

Architects	\$	514,323	
Communication		45,076	
Consultants		580,065	
Engineering Services		250	
Rentals		24,921	
Tuition		1,000	
Other Contracted Services		1,543,395	
Other Charges		80,454	
Building Improvements		3,305,100	
Data Processing Equipment		19,414	
Site Development		386,350	
Other Equipment		18,978	
Total American Rescue Plan Act Grant #1			\$ 6,519,326

Total Other General Government Fund \$ 7,137,846

**Constitutional Officers - Fees Fund**

Administration of Justice

**Chancery Court**

Special Commissioner Fees/Special Master Fees	\$	32,030	
Total Chancery Court			\$ 32,030

Public Safety

**Sheriff's Department**

Constitutional Officers' Operating Expenses	\$	81	
Total Sheriff's Department			81

Total Constitutional Officers - Fees Fund 32,111

**Highway/Public Works Fund**

Public Safety

**Disaster Relief**

Supervisor/Director	\$	454	
Accountants/Bookkeepers		1,488	
Foremen		7,757	
Mechanic(s)		4,046	

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Public Safety (Cont.)

**Disaster Relief (Cont.)**

Equipment Operators - Heavy	\$	12,836	
Equipment Operators - Light		20,932	
Truck Drivers		18,980	
Laborers		3,040	
Overtime Pay		19,243	
Social Security		5,426	
Pensions		10,341	
Life Insurance		2	
Medical Insurance		12,320	
Unemployment Compensation		10	
Employer Medicare		1,269	
Total Disaster Relief			\$ 118,144

Highways

**Administration**

County Official/Administrative Officer	\$	122,529	
Accountants/Bookkeepers		78,524	
Overtime Pay		91	
Social Security		12,223	
Pensions		23,433	
Life Insurance		36	
Medical Insurance		39,651	
Unemployment Compensation		42	
Employer Medicare		2,859	
Other Fringe Benefits		20	
Dues and Memberships		4,612	
Maintenance and Repair Services - Buildings		637	
Postal Charges		152	
Travel		1,779	
Other Contracted Services		1,986	
Office Supplies		1,630	
Other Charges		632	
Data Processing Equipment		4,091	
Total Administration			294,927

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Highways (Cont.)

**Highway and Bridge Maintenance**

Assistant(s)	\$	66,664	
Foremen		251,507	
Equipment Operators - Heavy		410,268	
Equipment Operators - Light		935,974	
Truck Drivers		428,576	
Laborers		129,514	
Part-time Personnel		25,462	
Overtime Pay		79,593	
Social Security		138,478	
Pensions		267,224	
Life Insurance		664	
Medical Insurance		721,194	
Unemployment Compensation		1,444	
Employer Medicare		32,724	
Other Fringe Benefits		150	
Tuition		4,062	
Other Contracted Services		75,306	
Asphalt		65,557	
Crushed Stone		150,805	
Custodial Supplies		321	
General Construction Materials		46,913	
Pipe - Metal		76,078	
Road Signs		41,462	
Salt		29,063	
Other Supplies and Materials		702	
Other Charges		1,073	
Bridge Construction		1,656,875	
Total Highway and Bridge Maintenance			\$ 5,637,653

**Operation and Maintenance of Equipment**

Supervisor/Director	\$	51,242
Mechanic(s)		236,464
Overtime Pay		15,330
Social Security		18,199
Pensions		35,166
Life Insurance		79

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Highways (Cont.)

**Operation and Maintenance of Equipment (Cont.)**

Medical Insurance	\$	72,844	
Unemployment Compensation		172	
Employer Medicare		4,256	
Other Fringe Benefits		40	
Licenses		82	
Maintenance and Repair Services - Equipment		81,204	
Maintenance and Repair Services - Vehicles		13,068	
Permits		415	
Custodial Supplies		1,236	
Diesel Fuel		154,147	
Equipment and Machinery Parts		229,502	
Garage Supplies		87,838	
Gasoline		95,513	
Lubricants		23,303	
Small Tools		7,170	
Tires and Tubes		47,318	
Other Charges		196	
Data Processing Equipment		1,230	
Total Operation and Maintenance of Equipment			\$ 1,176,014

**Asphalt Plant Operations**

Equipment Operators - Heavy	\$	13,167	
Social Security		796	
Pensions		1,535	
Life Insurance		5	
Medical Insurance		3,263	
Employer Medicare		186	
Communication		327	
Asphalt - Liquid		411,869	
Crushed Stone		508,998	
Electricity		28,785	
General Construction Materials		9,692	
Natural Gas		29,455	
Water and Sewer		318	
Other Supplies and Materials		36,691	
Highway Construction		240,870	
Total Asphalt Plant Operations			1,285,957

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Highway/Public Works Fund (Cont.)**

Highways (Cont.)

**Other Charges**

Medical Insurance	\$	640	
Communication		13,876	
Electricity		15,194	
Natural Gas		3,945	
Water and Sewer		783	
Trustee's Commission		67,067	
Other Charges		<u>603</u>	
Total Other Charges	\$		102,108

**Capital Outlay**

Highway Equipment	\$	361,694	
Motor Vehicles		<u>202,025</u>	
Total Capital Outlay			<u>563,719</u>

Total Highway/Public Works Fund \$ 9,178,522

**General Debt Service Fund**

Principal on Debt

**General Government**

Principal on Bonds	\$	<u>1,870,000</u>	
Total General Government	\$		1,870,000

Interest on Debt

**General Government**

Interest on Bonds	\$	<u>318,488</u>	
Total General Government			318,488

Other Debt Service

**General Government**

Trustee's Commission	\$	53,633	
Other Charges		<u>498</u>	
Total General Government			<u>54,131</u>

Total General Debt Service Fund 2,242,619

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**Education Debt Service Fund**

Principal on Debt

**Education**

Principal on Bonds

\$ 1,815,000

Total Education

\$ 1,815,000

Interest on Debt

**Education**

Interest on Bonds

\$ 913,588

Total Education

913,588

Other Debt Service

**Education**

Trustee's Commission

\$ 44,293

Other Charges

1,950

Total Education

46,243

Total Education Debt Service Fund

\$ 2,774,831

**General Capital Projects Fund**

Public Safety

**Disaster Relief**

Solid Waste Equipment

\$ 799,750

Total Disaster Relief

\$ 799,750

Other Debt Service

**Education**

Other Debt Issuance Charges

\$ 131,679

Total Education

131,679

Capital Projects

**Other General Government Projects**

Advertising

\$ 1,130

Architects

9,325

Other Contracted Services

118,501

General Construction Materials

516

Trustee's Commission

25,154

Building Improvements

3,669,870

Data Processing Equipment

2,036

(Continued)

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types (Cont.)**

**General Capital Projects Fund (Cont.)**

Capital Projects (Cont.)

**Other General Government Projects (Cont.)**

Heating and Air Conditioning Equipment	\$ 11,969	
Motor Vehicles	155,907	
Other Equipment	321,334	
Other Construction	307	
Other Capital Outlay	<u>800</u>	
Total Other General Government Projects		\$ 4,316,849

Capital Projects - Donated

**Capital Projects Donated to School Department**

Contributions	<u>\$ 6,001,735</u>	
Total Capital Projects Donated to School Department		<u>6,001,735</u>

Total General Capital Projects Fund \$ 11,250,013

**HUD Grant Projects Fund**

Capital Projects

**Public Health and Welfare Projects**

Other Contracted Services	<u>\$ 53,358</u>	
Total Public Health and Welfare Projects		<u>\$ 53,358</u>

Total HUD Grant Projects Fund 53,358

**Other Capital Projects Fund**

Capital Projects

**Social, Cultural, and Recreation Projects**

Contributions	\$ 172,969	
Trustee's Commission	<u>2,162</u>	
Total Social, Cultural, and Recreation Projects		<u>\$ 175,131</u>

Total Other Capital Projects Fund 175,131

Total Governmental Funds - Primary Government \$ 75,737,853

**GREENE COUNTY, TENNESSEE**  
**Schedule of Detailed Expenditures -**  
**All Governmental Fund Types**  
 Discretely Presented Greene County School Department  
**For the Year Ended June 30, 2025**

**General Purpose School Fund**

Instruction

**Regular Instruction Program**

Teachers	\$ 20,934,712	
Career Ladder Program	77,525	
Educational Assistants	989,470	
Other Salaries and Wages	469,612	
Certified Substitute Teachers	96,696	
Non-certified Substitute Teachers	206,161	
Social Security	1,308,350	
Pensions	1,604,733	
Life Insurance	5,915	
Medical Insurance	3,830,911	
Dental Insurance	29,312	
Unemployment Compensation	14,477	
Employer Medicare	309,665	
Contracts with Private Agencies	10,606	
Contributions	390,499	
Maintenance and Repair Services - Equipment	15,950	
Other Contracted Services	68,801	
Instructional Supplies and Materials	238,204	
Textbooks - Bound	255,562	
Software	309,455	
Other Supplies and Materials	81,690	
TISA - On-behalf Payments	83,539	
Other Charges	154,873	
Regular Instruction Equipment	671,291	
Other Equipment	38,343	
Total Regular Instruction Program	\$ 32,196,352	

**Special Education Program**

Teachers	\$ 2,227,149
Career Ladder Program	3,000
Homebound Teachers	74,235
Educational Assistants	393,089
Speech Pathologist	337,863
Certified Substitute Teachers	6,141
Non-certified Substitute Teachers	41,549

(Continued)

**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.)

**Special Education Program (Cont.)**

Social Security	\$ 171,191	
Pensions	217,774	
Life Insurance	836	
Medical Insurance	591,854	
Dental Insurance	3,900	
Employer Medicare	41,583	
Contracts with Private Agencies	224,540	
Instructional Supplies and Materials	12,955	
Other Supplies and Materials	3,515	
TISA - On-behalf Payments	9,567	
Special Education Equipment	<u>17,673</u>	
Total Special Education Program		\$ 4,378,414

**Career and Technical Education Program**

Teachers	\$ 1,200,297	
Career Ladder Program	1,000	
Certified Substitute Teachers	7,199	
Non-certified Substitute Teachers	20,249	
Social Security	70,244	
Pensions	83,926	
Life Insurance	271	
Medical Insurance	187,394	
Dental Insurance	879	
Employer Medicare	16,626	
Contracts with Other School Systems	631,677	
Instructional Supplies and Materials	57,608	
Software	24,000	
Other Supplies and Materials	102,694	
Other Charges	15,000	
Vocational Instruction Equipment	<u>109,919</u>	
Total Career and Technical Education Program		2,528,983

Support Services

**Attendance**

Supervisor/Director	\$ 2,500	
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(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

Support Services (Cont.)

**Attendance (Cont.)**

Clerical Personnel	\$	47,956	
Other Salaries and Wages		64,733	
Social Security		6,752	
Pensions		9,863	
Life Insurance		29	
Medical Insurance		18,183	
Dental Insurance		300	
Employer Medicare		1,579	
Other Contracted Services		44,126	
Total Attendance			\$ 196,021

**Health Services**

Supervisor/Director	\$	66,873	
Medical Personnel		444,868	
Other Salaries and Wages		7,364	
Social Security		28,289	
Pensions		51,264	
Life Insurance		221	
Medical Insurance		150,748	
Dental Insurance		1,639	
Employer Medicare		6,616	
Communication		258	
Travel		12,060	
Other Contracted Services		166	
Drugs and Medical Supplies		6,912	
Other Supplies and Materials		6,455	
In Service/Staff Development		1,380	
Other Charges		10,399	
Health Equipment		12,933	
Total Health Services			808,445

**Other Student Support**

Guidance Personnel	\$	1,111,155	
Attendants		99,123	
Other Salaries and Wages		56,420	

(Continued)

**GREENE COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Other Student Support (Cont.)**

Social Security	\$	73,938	
Pensions		91,499	
Life Insurance		332	
Medical Insurance		214,820	
Dental Insurance		2,218	
Employer Medicare		17,885	
Travel		500	
Other Contracted Services		160,626	
Other Supplies and Materials		3,231	
In Service/Staff Development		2,337	
Other Charges		4,546	
Total Other Student Support			\$ 1,838,630

**Regular Instruction Program**

Supervisor/Director	\$	173,551
Career Ladder Program		3,000
Librarians		878,296
Education Media Personnel		547,486
Instructional Computer Personnel		6,392
Clerical Personnel		40,285
Educational Assistants		42,222
Bonus Payments		972,085
Other Salaries and Wages		134,051
Certified Substitute Teachers		1,397
Non-certified Substitute Teachers		6,437
Social Security		166,869
Pensions		223,399
Life Insurance		513
Medical Insurance		291,714
Dental Insurance		2,502
Employer Medicare		39,591
Communication		7,398
Travel		28,460
Other Contracted Services		52,704
Library Books/Media		22,677

(Continued)

**GREENE COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Regular Instruction Program (Cont.)**

Other Supplies and Materials	\$ 3,816	
In Service/Staff Development	11,098	
Other Charges	864	
Total Regular Instruction Program	3,656,807	\$ 3,656,807

**Special Education Program**

Supervisor/Director	\$ 96,466	
Career Ladder Program	3,000	
Psychological Personnel	174,366	
Medical Personnel	55,256	
Assessment Personnel	78,996	
Secretary(ies)	800	
Other Salaries and Wages	122,782	
Social Security	31,052	
Pensions	36,701	
Life Insurance	103	
Medical Insurance	51,569	
Dental Insurance	750	
Employer Medicare	7,262	
Communication	990	
Contracts with Other Public Agencies	3,449	
Maintenance and Repair Services - Equipment	1,740	
Travel	13,361	
Other Supplies and Materials	8,349	
In Service/Staff Development	1,005	
Other Charges	1,454	
Total Special Education Program	689,451	689,451

**Career and Technical Education Program**

Supervisor/Director	\$ 96,466
Career Ladder Program	1,000
Social Security	6,019
Pensions	6,199
Life Insurance	14
Medical Insurance	8,217

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

Support Services (Cont.)

**Career and Technical Education Program (Cont.)**

Employer Medicare	\$	1,408	
Travel		548	
Total Career and Technical Education Program			\$ 119,871

**Technology**

Internet Connectivity	\$	131,221	
Cabling		8,670	
Software		138,480	
Total Technology			278,371

**Other Programs**

On-behalf Payments to OPEB	\$	221,286	
Total Other Programs			221,286

**Board of Education**

Secretary to Board	\$	4,958	
Longevity Pay		208,892	
Board and Committee Members Fees		26,950	
Social Security		33,087	
Pensions		578	
Life Insurance		607	
Medical Insurance		246,230	
Employer Medicare		7,863	
Termination Benefits		304,489	
Audit Services		33,000	
Dues and Memberships		13,704	
Legal Services		48,598	
Travel		21,925	
Other Contracted Services		25,336	
Trustee's Commission		330,901	
Criminal Investigation of Applicants - TBI		9,878	
Other Charges		7,671	
Total Board of Education			1,324,667

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

Support Services (Cont.)

**Director of Schools**

County Official/Administrative Officer	\$	137,801	
Assistant(s)		109,824	
Clerical Personnel		46,700	
Social Security		17,619	
Pensions		20,786	
Life Insurance		41	
Medical Insurance		27,950	
Dental Insurance		600	
Employer Medicare		4,121	
Advertising		5,386	
Communication		31,510	
Dues and Memberships		7,665	
Postal Charges		2,440	
Travel		4,786	
Other Contracted Services		7,993	
Office Supplies		4,511	
Other Charges		70	
Total Director of Schools			\$ 429,803

**Office of the Principal**

Principals	\$	1,365,158
Career Ladder Program		3,000
Accountants/Bookkeepers		2,500
Assistant Principals		843,594
Secretary(ies)		728,347
Clerical Personnel		1,250
Other Salaries and Wages		82,842
Social Security		176,691
Pensions		232,164
Life Insurance		811
Medical Insurance		569,758
Dental Insurance		4,800
Employer Medicare		41,448
Communication		35,387
Other Contracted Services		43,135

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

Support Services (Cont.)

**Office of the Principal (Cont.)**

Other Supplies and Materials	\$ 1,769	
Administration Equipment	560	
Total Office of the Principal	\$ 4,133,214	

**Fiscal Services**

Supervisor/Director	\$ 69,400	
Clerical Personnel	322,102	
Social Security	22,654	
Pensions	43,608	
Life Insurance	112	
Medical Insurance	84,174	
Dental Insurance	1,303	
Employer Medicare	5,298	
Dues and Memberships	295	
Travel	390	
Other Contracted Services	745	
Data Processing Supplies	4,720	
Office Supplies	2,546	
Software	31,423	
Other Charges	713	
Administration Equipment	884	
Total Fiscal Services	590,367	

**Operation of Plant**

Custodial Personnel	\$ 1,332,994
Other Salaries and Wages	152,518
Social Security	89,562
Pensions	163,566
Life Insurance	595
Medical Insurance	358,325
Dental Insurance	1,200
Employer Medicare	20,980
Retirement - Hybrid Stabilization	15
Maintenance and Repair Services - Equipment	9,866
Travel	4,012

(Continued)

**GREENE COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Operation of Plant (Cont.)**

Other Contracted Services	\$	43,052	
Custodial Supplies		151,659	
Electricity		1,193,533	
Natural Gas		164,305	
Water and Sewer		216,802	
Other Supplies and Materials		5,319	
Other Charges		1,261	
Plant Operation Equipment		15,028	
Total Operation of Plant			\$ 3,924,592

**Maintenance of Plant**

Supervisor/Director	\$	51,740	
Clerical Personnel		39,685	
Maintenance Personnel		373,261	
Social Security		27,571	
Pensions		52,062	
Life Insurance		133	
Medical Insurance		82,269	
Dental Insurance		600	
Employer Medicare		6,550	
Communication		583	
Laundry Service		9,582	
Maintenance and Repair Services - Buildings		230,293	
Maintenance and Repair Services - Equipment		40,513	
Other Contracted Services		100,244	
Equipment and Machinery Parts		34,525	
Other Supplies and Materials		15,364	
Other Charges		60,343	
Maintenance Equipment		7,311	
Other Equipment		203,326	
Total Maintenance of Plant			1,335,955

**Transportation**

Supervisor/Director	\$	78,812	
Mechanic(s)		301,852	

(Continued)

**GREENE COUNTY, TENNESSEE****Schedule of Detailed Expenditures -****All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

## Support Services (Cont.)

**Transportation (Cont.)**

Bus Drivers	\$	1,404,705	
Other Salaries and Wages		257,793	
Social Security		113,454	
Pensions		216,716	
Life Insurance		909	
Medical Insurance		510,910	
Dental Insurance		3,904	
Employer Medicare		29,070	
Communication		1,929	
Laundry Service		5,850	
Maintenance and Repair Services - Vehicles		6,360	
Medical and Dental Services		7,948	
Travel		7,890	
Other Contracted Services		3,000	
Diesel Fuel		255,051	
Garage Supplies		4,393	
Gasoline		57,969	
Lubricants		23,040	
Tires and Tubes		37,637	
Vehicle Parts		300,269	
Other Supplies and Materials		12,016	
Other Charges		60,652	
Transportation Equipment		4,599	
Total Transportation			\$ 3,706,728

**Central and Other**

Other Salaries and Wages	\$	54,668	
Social Security		2,803	
Pensions		6,369	
Life Insurance		28	
Medical Insurance		19,726	
Dental Insurance		150	
Employer Medicare		656	
Total Central and Other			84,400

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**General Purpose School Fund (Cont.)**

Operation of Non-Instructional Services

**Community Services**

Other Salaries and Wages	\$	622,823	
Social Security		5,849	
Pensions		8,370	
Medical Insurance		627,641	
Employer Medicare		1,368	
Consultants		3,984	
Travel		10,702	
Food Supplies		2,062	
Instructional Supplies and Materials		37,525	
Other Supplies and Materials		34,180	
In Service/Staff Development		1,014	
Other Charges		63,661	
Total Community Services	\$		1,419,179

**Early Childhood Education**

Supervisor/Director	\$	20,534	
Teachers		816,679	
Educational Assistants		82,021	
Certified Substitute Teachers		7,608	
Non-certified Substitute Teachers		7,993	
Social Security		53,990	
Pensions		64,834	
Life Insurance		280	
Medical Insurance		178,814	
Dental Insurance		1,771	
Employer Medicare		12,691	
Contracts with Other Public Agencies		236,250	
Instructional Supplies and Materials		13,126	
Regular Instruction Equipment		517	
Total Early Childhood Education			1,497,108

Capital Outlay

**Regular Capital Outlay**

Architects	\$	380,485	
Building Improvements		1,351,682	
Total Regular Capital Outlay			1,732,167

Total General Purpose School Fund \$ 67,090,811

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**School Federal Projects Fund**

Instruction

**Regular Instruction Program**

Teachers	\$ 877,568	
Educational Assistants	50,731	
Other Salaries and Wages	75,429	
Certified Substitute Teachers	110	
Non-certified Substitute Teachers	605	
Social Security	56,744	
Pensions	65,666	
Life Insurance	200	
Medical Insurance	149,007	
Dental Insurance	1,156	
Unemployment Compensation	1,700	
Employer Medicare	13,635	
Other Contracted Services	53,306	
Instructional Supplies and Materials	408,328	
Software	353,839	
Other Supplies and Materials	12,056	
Regular Instruction Equipment	381,286	
Total Regular Instruction Program	381,286	\$ 2,501,366

**Special Education Program**

Teachers	\$ 262,228
Educational Assistants	497,445
Speech Pathologist	155,131
Certified Substitute Teachers	1,230
Non-certified Substitute Teachers	4,309
Social Security	55,385
Pensions	76,479
Life Insurance	436
Medical Insurance	255,153
Dental Insurance	1,860
Unemployment Compensation	37
Employer Medicare	12,953
Contracts with Private Agencies	66,918
Maintenance and Repair Services - Equipment	17,065
Instructional Supplies and Materials	333

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

Instruction (Cont.)

**Special Education Program (Cont.)**

Other Supplies and Materials	\$ 18,282	
Special Education Equipment	2,053	
Total Special Education Program		\$ 1,427,297

**Career and Technical Education Program**

Software	\$ 71,290	
Other Supplies and Materials	34,213	
Vocational Instruction Equipment	18,974	
Total Career and Technical Education Program		124,477

Support Services

**Health Services**

Medical Personnel	\$ 81,444	
Social Security	5,050	
Pensions	8,924	
Life Insurance	18	
Medical Insurance	10,215	
Employer Medicare	1,181	
Total Health Services		106,832

**Other Student Support**

Guidance Personnel	\$ 177,816	
Other Salaries and Wages	22,500	
Social Security	12,105	
Pensions	14,159	
Life Insurance	35	
Medical Insurance	34,065	
Dental Insurance	150	
Unemployment Compensation	100	
Employer Medicare	2,831	
Travel	1,375	
Other Contracted Services	234	
Other Supplies and Materials	15,864	
In Service/Staff Development	12,314	
Other Charges	13,350	
Total Other Student Support		306,898

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**School Federal Projects Fund (Cont.)**

Support Services (Cont.)

**Regular Instruction Program**

Supervisor/Director	\$	62,240	
Secretary(ies)		32,516	
Instructional Coaches		148,291	
Other Salaries and Wages		98,843	
Social Security		19,809	
Pensions		22,965	
Life Insurance		45	
Medical Insurance		51,593	
Dental Insurance		600	
Employer Medicare		4,836	
Travel		1,284	
Other Supplies and Materials		4,619	
In Service/Staff Development		73,783	
Other Charges		10,655	
Total Regular Instruction Program			\$ 532,079

**Special Education Program**

Medical Personnel	\$	164,651	
Secretary(ies)		38,189	
Other Salaries and Wages		84,834	
Social Security		17,115	
Pensions		22,024	
Life Insurance		79	
Medical Insurance		53,210	
Dental Insurance		627	
Unemployment Compensation		5	
Employer Medicare		4,003	
Contracts with Private Agencies		127,005	
Travel		14,736	
Other Contracted Services		1,180	
Other Supplies and Materials		21,916	
In Service/Staff Development		10,008	
Other Charges		1,525	
Total Special Education Program			561,107

(Continued)

**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**

Travel	\$	80	
In Service/Staff Development		1,434	
Total Career and Technical Education Program			\$ 1,514

Capital Outlay

**Regular Capital Outlay**

Building Construction	\$	435,677	
Plant Operation Equipment		1,086,360	
Total Regular Capital Outlay			1,522,037

Total School Federal Projects Fund \$ 7,083,607

**Central Cafeteria Fund**

Operation of Non-Instructional Services

**Food Service**

Clerical Personnel	\$	40,914	
Social Security		2,518	
Pensions		4,766	
Life Insurance		14	
Medical Insurance		8,850	
Dental Insurance		150	
Employer Medicare		589	
Communication		2,211	
Maintenance and Repair Services - Equipment		42,020	
Travel		189	
Other Contracted Services		4,087,748	
Office Supplies		3,169	
USDA - Commodities		223,434	
Other Supplies and Materials		8,774	
Trustee's Commission		2	
Other Charges		6,788	
Food Service Equipment		434,832	
Total Food Service			\$ 4,866,968

Total Central Cafeteria Fund 4,866,968

(Continued)

**GREENE COUNTY, TENNESSEE**

**Schedule of Detailed Expenditures -**

**All Governmental Fund Types**

Discretely Presented Greene County School Department (Cont.)

**Internal School Fund**

Operation of Non-Instructional Services

**Community Services**

Other Charges

\$ 2,508,005

Total Community Services

\$ 2,508,005

Total Internal School Fund

\$ 2,508,005

**Education Capital Projects Fund**

Capital Projects

**Education Capital Projects**

Architects

\$ 108,931

Trustee's Commission

25,177

Building Improvements

7,610,279

Maintenance Equipment

24,870

Transportation Equipment

841,526

Total Education Capital Projects

\$ 8,610,783

Total Education Capital Projects Fund

8,610,783

Total Governmental Funds - Greene County School Department

\$ 90,160,174

# SINGLE AUDIT SECTION



JASON E. MUMPOWER  
*Comptroller*

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Greene County Mayor and  
Board of County Commissioners  
Greene County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated February 13, 2026. 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 identified the following deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2025-003 and 2025-004(A).

## 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: 2025-001, 2025-002, 2025-004(B)(C), 2025-005, and 2025-006.

## 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

February 13, 2026

JEM/gc



JASON E. MUMPOWER  
*Comptroller*

**Independent Auditor’s 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**

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, 2025. 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, 2025.

***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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 generally accepted auditing standards, *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 noncompliance 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 generally accepted auditing standards, *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, 2025, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated February 13, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

February 13, 2026

JEM/gc

**GREENE COUNTY, TENNESSEE, AND THE GREENE COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10)**  
**For the Year-Ended June 30, 2025**

Federal/Pass-Through Agency/State Grantor Program Title	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	\$ 9,825
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	0	1,075,506
National School Lunch Program	10.555	N/A	0	3,338,351 (6)
National School Lunch Program (Storage Fee Rebate)	10.555	N/A	0	5,241 (6)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	223,434 (6)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-25-84102-00	0	106,766 (8)
Total U.S. Department of Agriculture				<u>\$ 4,759,123</u>
U.S. Department of Military:				
Passed-through State Department of General Services:				
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	0	\$ 511,364 (7)
Total U.S. Department of Military				<u>\$ 511,364</u>
U.S. Department of Housing and Urban Development:				
Passed-through State Department of Economic and Community Development:				
Community Development Block Grants/State's Program	14.228	(3)	0	\$ 302,752
Passed-through State Housing Development Agency:				
Home Investment Partnerships Program	14.239	HM2216	0	53,358
Total U.S. Department of Housing and Urban Development				<u>\$ 356,110</u>
U.S. Department of Interior:				
Direct Award:				
Payments in-Lieu-of Taxes	15.226	N/A	0	\$ 66,390
Total U.S. Department of Interior				<u>\$ 66,390</u>
U.S. Department of Justice:				
Direct Award:				
Bulletproof Vest Partnership Program	16.607	N/A	0	\$ 3,640
Passed-through State Department of Finance and Administration:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(3)	0	12,108
Total U.S. Department of Justice				<u>\$ 15,748</u>
U.S. Department of Transportation:				
Passed-through State Department of Safety:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(5)	0	\$ 51,385
Total U.S. Department of Transportation				<u>\$ 51,385</u>
U.S. Department of Treasury:				
Direct Award:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	\$ 30,349 (6)
Passed-through State Department of Health:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	0	613,591 (6)
Passed-through State Department of Environment and Conservation:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	(9) 598,223	670,853 (6)
Passed-through State Department of Economic and Community Development:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	(3)	0	186,420 (6)
Total U.S. Department of Treasury				<u>\$ 1,501,213</u>

(Continued)

**GREENE COUNTY, TENNESSEE, AND THE GREENE COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (Cont.)**

Federal/Pass-Through Agency/State Grantor Program Title	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	\$ 70,695
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	(9) 53,306	2,058,415
Special Education Cluster (IDEA): (4)				
Special Education - Grants to States	84.027	N/A	0	1,967,520
Special Education - Preschool Grants	84.173	N/A	0	65,235
Career and Technical Education - Basic Grants to States	84.048	N/A	0	153,031
Rural Education	84.358	N/A	0	144,638
Supporting Effective Instruction - State Grants	84.367	N/A	0	339,182
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	2,379,008 (6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund - Homeless Children and Youth - (ESSER ARP)	84.425W	N/A	0	4,650 (6)
Passed-through Greeneville City School Department:				
English Language Acquisition State Grants	84.365	N/A	0	35,155
Passed-through Save the Children:				
Twenty-First Century Community Learning Centers	84.287	(3)	0	267,823
Passed-through Niswonger Foundation:				
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary				
School Emergency Relief Fund (Tennessee ALL Corps) (ESSER II)	84.425D	(3)	0	157,193 (6)
Total U.S. Department of Education				<u>\$ 7,642,545</u>
U.S. Department of Health and Human Services:				
Passed-through State Department of Health:				
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-25-84102-00	0	\$ 21,853 (8)
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	GG-25-84102-00	0	21,516 (8)
Maternal and Child Health Services Block Grant to the States	93.994	GG-25-84102-00	0	15,786 (8)
Passed-through State Department of Education:				
Public Health Emergency Response: Cooperative Agreement for Emergency				
Response: Public Health Crisis Response	93.354	(3)	0	19,700
Temporary Assistance for Needy Families	93.558	(3)	0	70,468 (6)
Passed-through Save the Children:				
Temporary Assistance for Needy Families	93.558	(3)	0	13,594 (6)
Total U.S. Department of Health and Human Services				<u>\$ 162,917</u>
Executive Office of the President:				
Passed-through Laurel County, Kentucky Fiscal Court:				
High Intensity Drug Trafficking Areas Program	95.001	(3)	0	\$ 19,427
Total Executive Office of the President				<u>\$ 19,427</u>
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Emergency Management Performance Grants	97.042	(3)	0	\$ 92,222
Total U.S. Department of Homeland Security				<u>\$ 92,222</u>
Total Expenditures of Federal Grants				<u>\$ 15,178,444</u>

(Continued)

**GREENE COUNTY, TENNESSEE, AND THE GREENE COUNTY SCHOOL DEPARTMENT**  
**Schedule of Expenditures of Federal Awards and State Grants (1) (2) (10) (Cont.)**

State Grants	Assistance Listing Number	Contract Number	Expenditures
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 13,500
Local Health Center - State Department of Health	N/A	GG-25-84102-00	140,354 (8)
State Aid Program - State Department of Transportation	N/A	(3)	2,369,150
Litter Program - State Department of Transportation	N/A	(3)	70,742
Tennessee Agricultural Enhancement Program - State Department of Agriculture	N/A	(3)	150,000
Site Development Grant Program (Rural Development) - State Department of Economic and Community Development	N/A	(3)	321,201
Recovery Court - State Department of Mental Health	N/A	(3)	98,063
Mental Health Transport Grant - State Department of Finance and Administration	N/A	(3)	15,636
Jail Training Equipment Grant - Tennessee Correction Institute	N/A	(3)	14,337
EMS Essential Equipment Grant - State Department of Health	N/A	(3)	142,060
Drivers Education - State Department of Education	N/A	(3)	25,830
EMIF- Electronic Monitoring Indigency Fund- Department of Finance and Administration	N/A	(3)	16,000
Public School Security Grant- State Department of Education	N/A	(3)	191,118
School Resource Officer - State Department of Safety	N/A	(3)	1,051,191
Governor's Earmark Direct Appropriation - Save the Children	N/A	(3)	251,590
Lottery for Education: After School Program - Save the Children	N/A	(3)	85,655
Special Education Preschool Grant - State Department of Education	N/A	(3)	77,386
Summer Learning Camps - State Department of Education	N/A	(3)	493,156
Innovative School Models Grant - State Department of Education	N/A	(3)	525,818
Early Childhood Development - State Department of Education	N/A	(3)	1,498,393
<b>Total State Grants</b>			<b>\$ 7,551,180</b>

ALN = 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 \$9,825; Child Nutrition Cluster total \$4,642,532; Highway Safety Cluster total \$51,385; Special Education Cluster (IDEA) total \$2,032,755; and Medicaid Cluster total \$21,853.
- (5) Grants with multiple pass-through identifying numbers:  
ALN 20.600 Z-25-THS121: \$13,921; Z-25-THS122: \$17,447; Z-24-THS-115 \$13,042; Z-24-THS116 \$6,975.
- (6) Total for ALN 10.555 \$3,567,026; Total ALN 21.027 \$1,501,213; Total ALN 84.425 \$2,540,851; Total ALN 93.558 \$84,062.
- (7) During the year ended June 30, 2025, Greene County received excess military equipment from the U.S. Department of Defense valued at \$511,364.
- (8) Total for federal GG-25-84102-00 is \$165,921. Total state and federal is \$306,275.
- (9) SUBRECIPIENTS

Subrecipient	ALN	Amount Provided to Subrecipient
North Greene Utilities, Inc.	21.027	\$ 32,270
Glen Hills Utility District	21.027	45,622
Old Knoxville Highway Utility District	21.027	316,688
Cross Anchor Utility District	21.027	1,464
Chuckey Utility District	21.027	202,179
Freewill Baptist	84.010	53,306
Total amounts provided to subrecipients		<u>\$ 651,529</u>

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

Program Title	ALN	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	\$ 100,673
Supporting Effective Instruction - State Grants	84.367	17,009
Rural Education	84.358	10,051
Total amounts consolidated for administration purposes		<u>\$ 127,733</u>

**GREENE COUNTY, TENNESSEE**  
**Summary Schedule of Prior-year Findings**  
**For the Year Ended June 30, 2025**

*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, 2025.

**Prior-year Financial Statement Findings**

Fiscal Year	Page Number	Finding Number	Title of Finding	ALN	Current Status
<b>OFFICE OF DIRECTOR OF SCHOOLS</b>					
2024	228	2024-001	The accounting records for various funds had not been properly maintained.	N/A	Not Corrected - See Explanation on Corrective Action Plan

**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, 2025**

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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 Number: 21.027 COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
  - \* Assistance Listing Number: 84.010 Title I Grants to Local Education Agencies
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **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.

### OFFICE OF DIRECTOR OF ACCOUNTS AND BUDGETS

*FINDING 2025-001*

#### **COMPETITIVE BIDS WERE NOT SOLICITED FOR INSURANCE** (Noncompliance Under *Government Auditing Standards*)

Greene County has purchased private insurance to facilitate the operations of a self-insurance program for risk associated with general liability, property, casualty, and workers' compensation for the benefit of Greene County and the Greene County School Department. Competitive bids were not solicited for private insurance. The state attorney general has opined in Opinion No. 22-10 that insurance purchased from a private corporation would require competitive bids. Greene County operates under the provisions of the County Financial Management System of 1957, and under this law, the county established purchasing procedures that require purchases over \$25,000 to be competitively bid. The failure to solicit competitive bids in accordance with the established purchasing policy procedures could result in the county paying more than the most competitive price. This deficiency is due to a lack of management oversight and a failure to follow state statutes.

#### **RECOMMENDATION**

All purchases should be made in compliance with the applicable state statutes and county purchasing procedures.

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

Greene County agrees with this finding. While insurance proposals were obtained through direct contact with qualified vendors actively serving the region, the county acknowledges that the solicitation process did not fully comply with the formal competitive bidding requirements prescribed by applicable state statutes and county purchasing procedures, specifically with respect to public notice requirements. Responsibility for acquiring insurance proposals has been assigned to the county's insurance committee, which delegated the solicitation process to the third-party administrator.

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### OFFICES OF HIGHWAY SUPERINTENDENT AND DIRECTOR OF ACCOUNTS AND BUDGETS

*FINDING 2025-002*

#### **EXPENDITURES EXCEEDED APPROPRIATIONS** (Noncompliance Under *Government Auditing Standards*)

Expenditures exceeded appropriations approved by the county commission in the Highway and Bridge Maintenance major appropriation category (the legal level of control) of the Highway/Public Works Fund by \$1,834,297. This occurred from the recognition of encumbrances totaling \$1,618,836 for the remaining balances of contracts for bridge repairs due to damage caused by Hurricane Helene. Additionally, auditors made an adjustment to reverse a finance department journal entry that classified \$1,119,166 of these contract expenditures to the Asphalt Plant Operations major appropriation category due to budgetary constraints. Auditors proposed adjustments which management accepted to properly present the financial statements. It should be noted the county commission did not approve the associated contracts nor amend the budget to recognize an appropriation for these expenditures. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by either available fund balances or future grant revenues in the respective funds.

## RECOMMENDATION

Expenditures should be held within appropriations approved by the county commission.

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

Greene County agrees with this finding. Expenditures exceeded appropriations approved by the county commission in the Highway and Bridge Maintenance major appropriation category due primarily to the recognition of encumbrances associated with emergency bridge repair contracts resulting from hurricane Helene. Additionally, a finance department journal entry reclassified certain contract expenditures to another major appropriation category due to budgetary constraints, which was subsequently reversed based on auditor review.

While these expenditures were funded through available appropriations in the fund, the classifications were not in the correct department. The county acknowledges that the associated contracts were not formally approved by the county commission and that the budget was not amended to recognize the appropriations prior to incurring the expenditures. Greene County recognizes the importance of maintaining expenditures within approved appropriations and will work toward improving communication and coordination with all departments to ensure compliance with state statutes and county commission budgetary authority.

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## OFFICE OF DIRECTOR OF SCHOOLS

*FINDING 2025-003*

### **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. Additionally, parts A. and B can be attributed to management's failure to correct the finding noted in the prior-year audit report and the failure to implement their corrective action plan.

- A. As noted in the prior-year audit report, 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. As noted in the prior-year audit report, the bank accounts for the payroll clearing account, retirement, and nutrition clearing accounts had not been reconciled accurately with the general ledger. While monthly reconciliations appear to have been performed by school department personnel, there were no adjusting entries prepared or posted during the current year to correct identified reconciling items and ensure that these accounts are properly accounted for on the general ledger. Additionally, it should be noted that deposits in the nutrition clearing accounts totaling \$240,946 for collections between September 2024 and March 2025 were not taken to the county trustee until April 2025.
- C. During our review of journal entries for the General Purpose School Fund, we noted an entry totaling \$235,974 that reclassified expenditures within various accounts that was supported by a budgetary statement reflecting accounts and major appropriation categories with expenditures in excess of appropriations. Upon inquiry and review with personnel the adjustment was made to clean up accounts with expenditures exceeding appropriations. No support could be found that the expenditures had otherwise been originally coded incorrectly. Auditors proposed adjustments, which management accepted, to reflect these expenditures as they were originally coded. This occurred due to a lack of management oversight.
- D. On June 26, 2025, school department finance personnel issued a \$300,000 check from the General Purpose School Fund to the Central Cafeteria Fund to recognize expenditures for equipment within

the General Purpose School Fund. The funds were receipted against expenditures for the equipment as they were originally recorded in the Central Cafeteria Fund. Upon further inquiry it was noted this transaction was made to reduce expenditures and eliminate amounts in excess of appropriations in the Central Cafeteria Fund. However, the amount did not match the original equipment expense nor was it budgeted for this purpose in the General Purpose School Fund. Auditors proposed adjustments, which management accepted, to recognize this transaction as transfers from the General Purpose School Fund to the Central Cafeteria Fund. This occurred due to a lack of management oversight.

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, including the review of expenditures to ensure amounts have been appropriately recorded. Accounting entries should be posted by finance personnel on a current basis. All accounting journal entries should be properly supported and reviewed by management. 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

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

FINDING 2025-004

### THE SCHOOL DEPARTMENT HAD DEFICIENCIES IN BUDGET OPERATIONS

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

Our examination revealed the following deficiencies in budget operations. The deficiencies existed due to a lack of management oversight and management's failure to hold spending to the limits authorized by the county commission and board of education.

- A. The School Federal Projects fund had a deficit in unassigned fund balance totaling \$7,888 on June 30, 2025. This deficit occurred because school department personnel had not properly requested reimbursement for nominal expenditures from multiple grant programs, some of which have carried over from prior audit periods.
- B. Expenditures exceeded total appropriations approved by the county commission and board of education in the Central Cafeteria fund by \$94,759. All expenditures in the Central Cafeteria Fund were included in the Food Service major appropriation category (the legal level of control). Expenditures also exceeded appropriations approved by the county commission and board of education in the major appropriation categories of the General Purpose School Fund as follows: Regular Instruction Program \$73,161, Technology \$28,671, Director of Schools \$2,509, and Transfers Out \$300,000. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.
- C. Salaries exceeded appropriations in three salary line-items in the General Purpose School Fund in amounts ranging from \$6,392 to \$21,824 and in two salary line-items in the Federal Projects fund by nominal amounts. The budget resolution approved by the county commission states that the salary,

wages, or enumeration of each official, employee, or agent of the county shall not exceed appropriations that accompany this resolution. Therefore, the salaries that exceeded line-item appropriations were expenditures not approved by the county commission or the board of education. Auditors noted that expenditures for several of these salary line items exceeding appropriations were modified by accounting personnel in the journal entry discussed in finding 2025-003 part C.

## RECOMMENDATION

The original budgets and amendments should be accurately posted to the accounting records in amounts approved by the county commission and board of education. Expenditures should be held within appropriations approved by the county commission.

## MANAGEMENT'S RESPONSE

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

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FINDING 2025-005

### **UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE** (Noncompliance Under *Government Auditing Standards*)

The office did not report and pay to the state unclaimed funds comprised of 49 outstanding warrants totaling \$8,511. Auditors noted that many of the items have remained outstanding since the 2019 – 2020 fiscal year. The Unclaimed Property Act, Section 66-29-101 et seq., *Tennessee Code Annotated*, provides that any funds held for more than one year and unclaimed by the owner are considered abandoned. This statute further provides for the funds to be reported and paid to the state Treasurer's Office.

## RECOMMENDATION

The office should report and pay to the state unclaimed funds held for more than one year as required by state statute.

## MANAGEMENT'S RESPONSE

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

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FINDING 2025-006

### **THE DIRECTOR OF SCHOOLS WAS NOT BONDED** (Noncompliance Under *Government Auditing Standards*)

The Greene County Director of Schools did not have an official surety bond for the period of February 1, 2025, through June 30, 2025. If the school department chooses to obtain an official surety bond in lieu of insurance, then Sections 8-19-101 through 8-19-122, 49-2-102, and 9-3-301 *Tennessee Code Annotated (TCA)*, requires the bond to be executed not later than thirty (30) days from the beginning of the term of office, approved by county mayor, filed with county clerk, and recorded by the register of deeds. This deficiency was the result of a lack of management oversight.

## RECOMMENDATION

The Director of Schools should ensure that he is properly bonded and has sufficient surety bond coverage in compliance with state statutes.

## MANAGEMENT'S RESPONSE

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

### **PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs related to federal awards for the year ended June 30, 2025.

**GREENE COUNTY, TENNESSEE**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**For the Year Ended June 30, 2025**

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**

2025-001	Competitive bids were not solicited for insurance.	255
2025-002	Expenditures exceeded appropriations.	256

**OFFICE OF DIRECTOR OF SCHOOLS**

2025-003	The accounting records for various funds had not been properly maintained.	257
2025-004	The school department had deficiencies in budget operations.	258
2025-005	Unclaimed funds were not reported and paid to the state.	259
2025-006	The Director of Schools was not bonded.	260



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

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

Corrective Action Plan

**FINDING: COMPETITIVE BIDS WERE NOT SOLICITED FOR INSURANCE**

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

Danny Lowery, Director of Accounts & Budgets

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

Danny Lowery, Director of Accounts & Budgets

**Anticipated Completion Date of Corrective Action:**

June 30, 2026

**Repeat Finding:**

No

**Planned Corrective Action:**

Going forward, Greene County will ensure that all insurance purchases subject to competitive bidding requirements are solicited in full compliance with applicable state statutes and county purchasing procedures, including formal public advertisement requirements. The Office of the Director of Accounts & Budgets will review all insurance-related procurements prior to execution to ensure statutory compliance. Procurement responsibilities delegated to committees or third-party administrators will be subject to documented oversight and verification to ensure all bidding requirements are satisfied.

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Danny G. Lowery, II  
Director of Accounts & Budgets



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

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Phone: 423-798-1703  
Fax: 423-798-1767

Corrective Action Plan

**FINDING: EXPENDITURES EXCEEDED APPROPRIATIONS**

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

Danny Lowery, Director of Accounts & Budgets

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

Danny Lowery, Director of Accounts & Budgets

**Anticipated Completion Date of Corrective Action:**

June 30, 2026

**Repeat Finding:**

No

**Planned Corrective Action:**

Going forward, Greene County will strengthen communication and coordination between the Office of Accounts & Budgets and all County departments to ensure expenditures remain within appropriations approved by the County Commission. Departments will be reminded of the requirement to obtain Commission approval for contracts and to request budget amendments prior to incurring expenditures that exceed authorized appropriations. The Office of Accounts & Budgets will continue to monitor budget activity throughout the fiscal year and provide guidance to departments to ensure compliance with state statutes and budgetary controls.

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Danny G. Lowery, II  
Director of Accounts & Budgets



# Greene County Schools

Dr. Chris Malone, 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:**  
Asap

**Repeat Finding:**  
Yes

**Reason Corrective Action was Not Taken in the Prior Year:**  
Ongoing Corrective Action was Taken in the Prior Year

**Planned Corrective Action:**  
Some accounts payable listings differ from the accounting records due to software issues. Ongoing research into the accounting software will continue. Adjusting entries were posted to the payroll and retirement accounts and the accounts were reconciled to the general ledger. All general ledger accounts will be reconciled accurately each month with subsidiary records, monthly billings, receipts, and payments, and any errors identified will be corrected promptly. Training for new personnel and increased oversight will be implemented in the nutrition department. Budget amendments for general purpose fund and central cafeteria fund will continue to be processed in a timely manner to ensure expenditures do not increase appropriations. Expenditures will be held within the appropriations approved.

Signature:



# Greene County Schools

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Dr. Chris Malone, Director of Schools  
Dr. Bill Ripley, Assistant Director of Academics  
910 West Summer Street  
Greeneville, TN 37743

## Corrective Action Plan

**FINDING: THE SCHOOL DEPARTMENT HAD DEFICIENCIES IN BUDGET OPERATIONS**

**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:**  
Asap

**Repeat Finding:**  
No

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

**Planned Corrective Action:**

Management will ensure budget amendments for general purpose fund and central cafeteria fund will continue to be processed in a timely manner to ensure expenditures do not increase appropriations. Expenditures will be held within the appropriations approved.

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

*Kayla Crawford*



# Greene County Schools

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Dr. Chris Malone, Director of Schools  
Dr. Bill Ripley, Assistant Director of Academics  
910 West Summer Street  
Greeneville, TN 37743

## Corrective Action Plan

**FINDING: UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE**

**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:**  
Asap

**Repeat Finding:**  
No

**Planned Corrective Action:**  
Greene County Schools reports and pays to the state unclaimed funds held for more than one year as required by state statute. Payments issued in 2018 and 2019 out of the previous accounting software system have been voided and sent to the state, however the new software system still shows these as outstanding. Research into the current software is ongoing.

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

*Kayla Crawford*



# Greene County Schools

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Dr. Chris Malone, Director of Schools  
Dr. Bill Ripley, Assistant Director of Academics  
910 West Summer Street  
Greeneville, TN 37743

## Corrective Action Plan

**FINDING: THE DIRECTOR OF SCHOOLS WAS NOT BONDED**

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

Dr. Chris Malone, Director of Schools

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

Dr. Chris Malone, Director of Schools

**Anticipated Completion Date of Corrective Action:**

Asap

**Repeat Finding:**

No

**Planned Corrective Action:**

The new director of schools submitted an application for the bond to Greene County School's insurance provider, however the insurance provider failed to follow through with the school system on more information that was needed. The bond will be issued as soon as possible.

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

## AUDITOR'S COMMENTS ON CORRECTIVE ACTION PLAN

*FINDING 2025-005*

### **UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE**

It is management's responsibility to review records and report and pay unclaimed funds held for more than a year to the state Treasurer's Office in compliance with state statutes. In performing audit procedures, we noted checks outstanding for more than one year from the 2019 – 2020 fiscal year and through the 2022 – 2023 fiscal year reflecting that some outstanding checks have been carried forward year to year. The school department has changed accounting software systems, and the new system has reflected checks from the 2018 – 2019 fiscal year as outstanding over multiple periods. However, school personnel were unable to provide documentation that these checks have been reported and paid to the state Treasurer's Office or make any associated corrections with the software vendor. Therefore, management should research the differences and take corrective action to address any outstanding check amounts that are over a year old.

## **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.