

ANNUAL FINANCIAL REPORT

GREENE COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2019



DIVISION OF LOCAL GOVERNMENT AUDIT



ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2019

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

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

GREENE COUNTY, TENNESSEE

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Summary of Audit Findings

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2019

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2019.

Results

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

Our audit resulted in one finding and recommendation, which we have reviewed with Greene County management. The detailed finding, recommendation, and management's responses are included in the Single Audit section of this report.

Finding

The following is a summary of the audit finding:

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

- ◆ The offices had deficiencies in budget operations.
-

INTRODUCTORY SECTION

Greene County Officials

June 30, 2019

Officials

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

Board of County Commissioners

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

Board of Education

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

Audit Committee

J. Thomas Love, Chairman
Tonya Easley
William Moss

FINANCIAL SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Solid Waste/Sanitation, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability and related ratios, schedules of county and school contributions, schedule of school's proportionate share of the net pension liability, and schedule of county and school changes in the total other postemployment benefits liability and related ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greene County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), miscellaneous schedules and the other information such as the introductory section and management's corrective action plan are presented for purposes of additional analysis and are not a

required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

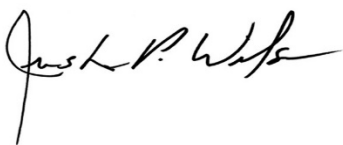
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), schedule of expenditures of federal awards,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

The introductory section and management's corrective action plan have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2020, on our consideration of Greene County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greene County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 22, 2020

JPW/tg

BASIC FINANCIAL STATEMENTS

Exhibit A

Greene County, Tennessee
Statement of Net Position
June 30, 2019

	Primary Government Governmental Activities	Component Unit Greene County School Department
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 127,972	\$ 1,065,953
Equity in Pooled Cash and Investments	29,962,228	7,958,301
Accounts Receivable	2,882,194	532,434
Allowance for Uncollectibles	(320,987)	0
Due from Other Governments	1,645,218	2,093,148
Due from Joint Ventures	14,642	0
Property Taxes Receivable	19,286,231	8,899,417
Allowance for Uncollectible Property Taxes	(474,223)	(222,738)
Prepaid Items	5,000	0
Unamortized Discount on Debt	19,630	0
Net Pension Asset - Agent Plan	1,891,970	738,323
Net Pension Asset - Teacher Retirement Plans	0	2,586,958
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	91,257
Capital Assets:		
Assets Not Depreciated:		
Land	500,320	974,743
Construction in Progress	221,805	79,900
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	8,002,332	25,598,376
Other Capital Assets	3,984,222	3,975,032
Infrastructure	17,503,914	0
Total Assets	<u>\$ 85,252,468</u>	<u>\$ 54,371,104</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 196,039	\$ 0
Pension Changes in Experience	417,860	660,324
Pension Changes in Assumptions	687,189	1,700,219
Pension Changes in Proportionate Share	0	195,056
Pension Contributions After Measurement Date	984,659	2,958,976
OPEB Changes in Experience	15,500	0
OPEB Changes in Assumptions	0	267,419
OPEB Contributions After Measurement Date	86,000	880,360
Total Deferred Outflows of Resources	<u>\$ 2,387,247</u>	<u>\$ 6,662,354</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 279,049	\$ 46,036
Accrued Payroll	734,672	0
Payroll Deductions Payable	270,811	0
Contracts Payable	0	46,418
Claims and Judgments Payable	1,207,998	0

(Continued)

Exhibit A

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

	Primary Governmental Activities	Component Unit Greene County School Department
<u>LIABILITIES (CONT.)</u>		
Accrued Interest Payable	\$ 51,096	\$ 0
Due to Cities	78,477	0
Other Current Liabilities	65,707	1,017,352
Noncurrent Liabilities:		
Due Within One Year - Debt	3,008,852	0
Due Within One Year - Other	882,059	256,213
Due in More Than One Year - Debt	17,678,669	0
Due in More Than One Year - Other	1,564,106	13,150,048
Total Liabilities	<u>\$ 25,821,496</u>	<u>\$ 14,516,067</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 18,261,337	\$ 8,458,853
Pension Changes in Experience	891,629	3,607,105
Pension Changes in Investment Earnings	220,665	620,727
Pension Changes in Proportionate Share	0	20,628
OPEB Changes in Assumptions	9,900	647,852
OPEB Changes in Experience	0	2,422,715
OPEB Changes in Proportionate Share	0	669,648
Deferred Credit on Refunding	80,699	0
Total Deferred Inflows of Resources	<u>\$ 19,464,230</u>	<u>\$ 16,447,528</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 20,293,228	\$ 30,628,051
Restricted for:		
Finance	79,153	0
Administration of Justice	203,269	0
Public Safety	244,402	0
Public Health and Welfare	475,755	0
Highways	168,308	0
Debt Service	1,342,807	0
Education	0	1,125,799
Capital Projects	1,077,664	768,792
Pensions	1,891,970	3,416,538
Unrestricted	<u>16,577,433</u>	<u>(5,869,317)</u>
Total Net Position	<u>\$ 42,353,989</u>	<u>\$ 30,069,863</u>

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

Exhibit B

Greene County, Tennessee
Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities	Component Unit Greene County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,561,474	\$ 611,537	\$ 15,549	\$ 161,050	\$ (2,773,338)	\$ 0
Finance	2,190,905	1,865,889	0	0	(325,016)	0
Administration of Justice	2,079,888	1,749,778	55,052	0	(275,058)	0
Public Safety	11,889,786	2,330,625	314,081	355,863	(8,889,217)	0
Public Health and Welfare	7,043,345	4,611,670	965,053	49,993	(1,416,629)	0
Social, Cultural, and Recreational Services	317,895	0	0	82,356	(235,539)	0
Agriculture and Natural Resources	196,430	0	0	0	(196,430)	0
Highways	7,216,274	76,471	3,102,508	0	(4,037,295)	0
Education	361,192	0	0	0	(361,192)	0
Interest on Long-term Debt	509,136	0	255,336	0	(253,800)	0
Total Primary Government	<u>\$ 35,366,325</u>	<u>\$ 11,245,970</u>	<u>\$ 4,707,579</u>	<u>\$ 649,262</u>	<u>\$ (18,763,514)</u>	<u>\$ 0</u>
Component Unit:						
Greene County School Department	<u>\$ 55,299,593</u>	<u>\$ 1,698,666</u>	<u>\$ 8,590,428</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (45,010,499)</u>
Total Component Unit	<u>\$ 55,299,593</u>	<u>\$ 1,698,666</u>	<u>\$ 8,590,428</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (45,010,499)</u>

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government Total Governmental Activities	Unit Greene County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 13,283,984	\$ 7,605,306
Property Taxes Levied for Debt Service					3,054,669	0
Local Option Sales Taxes					1,970,579	6,191,606
Franchise Taxes					401,818	0
Mixed Drink Tax					1,623	1,623
Other Local Taxes					7,539	241
Wheel Tax					3,851,804	0
Litigation Taxes					796,154	0
Business Tax					662,599	0
Hotel/Motel Tax					433,459	0
Mineral Severance Tax					131,327	0
Wholesale Beer Tax					183,221	0
Grants and Contributions Not Restricted to Specific Programs					1,764,170	36,218,352
Unrestricted Investment Income					464,374	282,031
Miscellaneous					506	53,700
Gain on Investments					0	4,607
Gain on Disposal of Capital Assets					337,387	0
Total General Revenues					<u>\$ 27,345,213</u>	<u>\$ 50,357,466</u>
Change in Net Position					\$ 8,581,699	\$ 5,346,967
Net Position, July 1, 2018					<u>33,772,290</u>	<u>24,722,896</u>
Net Position, June 30, 2019					<u>\$ 42,353,989</u>	<u>\$ 30,069,863</u>

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

Exhibit C-1

Greene County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2019

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 603	\$ 2	\$ 119,925	\$ 0	\$ 4,103	\$ 124,633
Equity in Pooled Cash and Investments	9,731,146	1,727,573	4,330,089	5,517,947	4,556,101	25,862,856
Accounts Receivable	2,756,329	18,285	0	0	51,209	2,825,823
Allowance for Uncollectibles	(320,987)	0	0	0	0	(320,987)
Due from Other Governments	825,759	0	0	579,337	240,122	1,645,218
Due from Other Funds	140,746	0	0	0	0	140,746
Due from Joint Ventures	14,642	0	0	0	0	14,642
Property Taxes Receivable	13,642,432	2,331,669	723,932	0	2,588,198	19,286,231
Allowance for Uncollectible Property Taxes	(316,655)	(58,503)	(18,234)	0	(80,831)	(474,223)
Prepaid Items	5,000	0	0	0	0	5,000
Total Assets	<u>\$ 26,479,015</u>	<u>\$ 4,019,026</u>	<u>\$ 5,155,712</u>	<u>\$ 6,097,284</u>	<u>\$ 7,358,902</u>	<u>\$ 49,109,939</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 163,878	\$ 1,302	\$ 0	\$ 5,729	\$ 59,795	\$ 230,704
Accrued Payroll	621,922	24,948	0	87,802	0	734,672
Payroll Deductions Payable	253,610	1,761	0	15,440	0	270,811
Claims and Judgments Payable	0	0	1,007,144	0	0	1,007,144
Due to Other Funds	0	98	97,987	0	42,661	140,746
Due to Cities	5,380	73,097	0	0	0	78,477
Other Current Liabilities	7,500	0	0	0	58,207	65,707
Total Liabilities	<u>\$ 1,052,290</u>	<u>\$ 101,206</u>	<u>\$ 1,105,131</u>	<u>\$ 108,971</u>	<u>\$ 160,663</u>	<u>\$ 2,528,261</u>

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 12,982,293	\$ 2,202,864	\$ 686,607	\$ 0	\$ 2,389,573	\$ 18,261,337
Deferred Delinquent Property Taxes	280,485	57,407	17,894	0	97,030	452,816
Other Deferred/Unavailable Revenue	1,921,944	0	0	272,251	171,621	2,365,816
Total Deferred Inflows of Resources	\$ 15,184,722	\$ 2,260,271	\$ 704,501	\$ 272,251	\$ 2,658,224	\$ 21,079,969
<u>FUND BALANCES</u>						
Nonspendable:						
Prepaid Items	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000
Restricted:						
Restricted for Finance	79,153	0	0	0	0	79,153
Restricted for Administration of Justice	203,269	0	0	0	0	203,269
Restricted for Public Safety	40,734	0	0	0	203,668	244,402
Restricted for Public Health and Welfare	0	418,348	0	0	0	418,348
Restricted for Debt Service	0	0	0	0	1,315,709	1,315,709
Restricted for Capital Projects	0	0	0	0	1,058,828	1,058,828
Committed:						
Committed for General Government	0	0	3,346,080	0	0	3,346,080
Committed for Public Health and Welfare	40,484	1,239,201	0	0	0	1,279,685
Committed for Highways/Public Works	0	0	0	5,716,062	0	5,716,062
Committed for Debt Service	0	0	0	0	1,961,810	1,961,810
Assigned:						
Assigned for General Government	1,596,190	0	0	0	0	1,596,190
Assigned for Finance	5,679	0	0	0	0	5,679
Assigned for Administration of Justice	7,998	0	0	0	0	7,998
Assigned for Public Safety	737,871	0	0	0	0	737,871

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>FUND BALANCES (Cont.)</u>						
Assigned (Cont.):						
Assigned for Public Health and Welfare	\$ 598,162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 598,162
Assigned for Social, Cultural, and Recreational Services	33,937	0	0	0	0	33,937
Assigned for Agriculture and Natural Resources	195	0	0	0	0	195
Unassigned	6,893,331	0	0	0	0	6,893,331
Total Fund Balances	<u>\$ 10,242,003</u>	<u>\$ 1,657,549</u>	<u>\$ 3,346,080</u>	<u>\$ 5,716,062</u>	<u>\$ 4,540,015</u>	<u>\$ 25,501,709</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,479,015</u>	<u>\$ 4,019,026</u>	<u>\$ 5,155,712</u>	<u>\$ 6,097,284</u>	<u>\$ 7,358,902</u>	<u>\$ 49,109,939</u>

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

Exhibit C-2

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2019

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)		\$	25,501,709
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	500,320	
Add: construction in progress		221,805	
Add: infrastructure net of accumulated depreciation		17,503,914	
Add: buildings and improvements net of accumulated depreciation		8,002,332	
Add: other capital assets net of accumulated depreciation		<u>3,984,222</u>	30,212,593
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,818,632
(3) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.			3,909,883
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(19,340,000)	
Less: other loans payable		(564,735)	
Add: deferred charge on refunding		196,039	
Less: deferred credit on refunding		(80,699)	
Add: unamortized discount on debt		19,630	
Less: compensated absences payable		(980,065)	
Less: other postemployment benefits liability		(1,466,100)	
Add: net pension asset		1,891,970	
Less: accrued interest on bonds and notes		(51,096)	
Less: unamortized premium on debt		<u>(782,786)</u>	(21,157,842)
(5) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years:			
Add: deferred outflows of resources related to pensions	\$	2,089,708	
Less: deferred inflows of resources related to pensions		(1,112,294)	
Add: deferred outflows of resources related to OPEB		101,500	
Less: deferred inflows of resources related to OPEB		<u>(9,900)</u>	<u>1,069,014</u>
Net position of governmental activities (Exhibit A)		\$	<u>42,353,989</u>

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

Exhibit C-3

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	Major Funds				Nonmajor Funds	
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>						
Local Taxes	\$ 13,615,869	\$ 2,057,473	\$ 635,710	\$ 3,143,326	\$ 4,949,002	\$ 24,401,380
Licenses and Permits	601,541	0	0	300	0	601,841
Fines, Forfeitures, and Penalties	562,119	0	0	0	68,165	630,284
Charges for Current Services	4,514,183	192,958	0	0	9,238	4,716,379
Other Local Revenues	1,128,719	228,781	48,987	225,935	154,485	1,786,907
Fees Received From County Officials	3,301,647	0	0	0	0	3,301,647
State of Tennessee	2,644,819	110,286	1,172,530	3,080,571	161,050	7,169,256
Federal Government	155,015	0	0	11,773	164,319	331,107
Other Governments and Citizens Groups	321,369	0	0	47,143	255,336	623,848
Total Revenues	\$ 26,845,281	\$ 2,589,498	\$ 1,857,227	\$ 6,509,048	\$ 5,761,595	\$ 43,562,649
<u>Expenditures</u>						
Current:						
General Government	\$ 1,791,471	\$ 0	\$ 1,154,650	\$ 0	\$ 0	\$ 2,946,121
Finance	1,944,635	0	0	0	56	1,944,691
Administration of Justice	2,178,586	0	0	0	8,922	2,187,508
Public Safety	12,214,183	0	0	0	61,128	12,275,311
Public Health and Welfare	5,306,524	2,280,719	0	0	0	7,587,243
Social, Cultural, and Recreational Services	182,384	0	0	0	0	182,384
Agriculture and Natural Resources	218,887	0	0	0	0	218,887
Other Operations	866,677	0	0	0	161,050	1,027,727
Highways	0	0	0	6,651,021	0	6,651,021
Debt Service:						
Principal on Debt	0	0	0	0	2,907,928	2,907,928
Interest on Debt	0	0	0	0	714,853	714,853
Other Debt Service	0	0	0	0	73,300	73,300

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds		
	General	Solid Waste / Sanitation	Special Purpose	Highway / Public Works	Other Govern- mental Funds	Total Governmental Funds	
<u>Expenditures (Cont.)</u>							
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 638,803	\$ 638,803	
Total Expenditures	\$ 24,703,347	\$ 2,280,719	\$ 1,154,650	\$ 6,651,021	\$ 4,566,040	\$ 39,355,777	
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,141,934	\$ 308,779	\$ 702,577	\$ (141,973)	\$ 1,195,555	\$ 4,206,872	
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 14,214	\$ 0	\$ 0	\$ 1,479	\$ 0	\$ 15,693	
Transfers In	97,987	0	0	0	0	97,987	
Transfers Out	0	0	(97,987)	0	0	(97,987)	
Total Other Financing Sources (Uses)	\$ 112,201	\$ 0	\$ (97,987)	\$ 1,479	\$ 0	\$ 15,693	
Net Change in Fund Balances	\$ 2,254,135	\$ 308,779	\$ 604,590	\$ (140,494)	\$ 1,195,555	\$ 4,222,565	
Fund Balance, July 1, 2018	7,987,868	1,348,770	2,741,490	5,856,556	3,344,460	21,279,144	
Fund Balance, June 30, 2019	\$ 10,242,003	\$ 1,657,549	\$ 3,346,080	\$ 5,716,062	\$ 4,540,015	\$ 25,501,709	

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, 2019

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)		\$	4,222,565
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:			
Add: capital assets purchased in the current period	\$	2,207,104	
Less: current-year depreciation expense		(2,868,603)	(661,499)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase (decrease) net position.			
Add: assets donated and capitalized	\$	211,032	
Less: net book value of assets disposed		(2,765)	208,267
(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, 2018	\$	(2,775,068)	
Add: deferred delinquent property taxes and other deferred June 30, 2019		2,818,632	43,564
(4) The issuance of long-term debt (e.g., bonds, notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:			
Add: change in unamortized premium on debt issuances	\$	255,630	
Less: change in unamortized discount on debt		(4,276)	
Add: principal payments on bonds		2,785,000	
Add: principal payments on other loans		122,928	
Less: change in deferred charge on refunding debt		(86,323)	
Add: change in deferred credit on refunding debt		33,901	3,106,860
(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	\$	6,785	
Change in compensated absences payable		63,552	
Change in OPEB liability		(30,300)	
Change in net pension asset		527,465	
Change in deferred outflows related to pensions		281,428	
Change in deferred inflows related to pensions		167,674	
Change in deferred outflows related to OPEB		16,500	
Change in deferred inflows related to OPEB		(9,900)	1,023,204

(Continued)

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

(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.	<u>\$ 638,738</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ 8,581,699</u>

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

Exhibit C-5

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,615,869	\$ 0	\$ 0	\$ 13,615,869	\$ 13,328,267	\$ 13,328,267	\$ 287,602
Licenses and Permits	601,541	0	0	601,541	543,500	543,500	58,041
Fines, Forfeitures, and Penalties	562,119	0	0	562,119	599,350	622,297	(60,178)
Charges for Current Services	4,514,183	0	0	4,514,183	4,418,850	4,418,850	95,333
Other Local Revenues	1,128,719	0	0	1,128,719	680,000	698,197	430,522
Fees Received From County Officials	3,301,647	0	0	3,301,647	2,958,000	3,143,000	158,647
State of Tennessee	2,644,819	0	0	2,644,819	2,504,900	2,525,987	118,832
Federal Government	155,015	0	0	155,015	92,000	170,570	(15,555)
Other Governments and Citizens Groups	321,369	0	0	321,369	392,168	392,503	(71,134)
Total Revenues	\$ 26,845,281	\$ 0	\$ 0	\$ 26,845,281	\$ 25,517,035	\$ 25,843,171	\$ 1,002,110
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 273,416	\$ (195)	\$ 195	\$ 273,416	\$ 37,765	\$ 332,765	\$ 59,349
County Mayor/Executive	188,302	(169)	214	188,347	205,011	205,011	16,664
Personnel Office	82,730	(86)	3,534	86,178	94,267	94,267	8,089
County Attorney	261,663	(43)	146	261,766	264,632	266,582	4,816
Election Commission	355,756	(32,672)	5,389	328,473	426,079	426,079	97,606
Register of Deeds	352,756	(3,481)	1,921	351,196	363,189	363,189	11,993
Codes Compliance	618	(12,500)	37,500	25,618	26,250	26,250	632
Geographical Information Systems	16,746	0	0	16,746	24,172	24,172	7,426
County Buildings	259,484	(19,684)	26,721	266,521	295,935	295,935	29,414
<u>Finance</u>							
Accounting and Budgeting	424,216	(60)	3,030	427,186	456,404	454,454	27,268
Purchasing	126,410	(172)	1,055	127,293	129,596	129,596	2,303
Property Assessor's Office	558,801	(4,305)	601	555,097	650,652	650,652	95,555
Reappraisal Program	1,318	(1,374)	407	351	11,105	11,105	10,754
County Trustee's Office	307,294	(693)	185	306,786	343,918	343,918	37,132
County Clerk's Office	526,596	(3,721)	401	523,276	515,611	533,317	10,041

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Administration of Justice</u>							
Circuit Court	\$ 834,801	\$ (969)	\$ 2,356	\$ 836,188	\$ 872,216	\$ 914,522	\$ 78,334
General Sessions Court	330,583	(139)	473	330,917	338,921	338,921	8,004
Drug Court	67,509	0	212	67,721	63,698	70,198	2,477
Chancery Court	426,074	(157)	2,215	428,132	425,617	469,568	41,436
Juvenile Court	245,467	(139)	1,306	246,634	271,713	271,713	25,079
District Attorney General	3,774	0	0	3,774	5,100	5,100	1,326
Other Administration of Justice	9,136	0	0	9,136	9,290	9,290	154
Courtroom Security	261,242	(12,390)	1,435	250,287	277,189	279,368	29,081
<u>Public Safety</u>							
Sheriff's Department	4,668,308	(117,096)	165,336	4,716,548	5,068,486	5,297,727	581,179
Special Patrols	311,920	(30,721)	32,685	313,884	263,996	345,275	31,391
Administration of the Sexual Offender Registry	3,360	(56)	0	3,304	10,500	10,500	7,196
Jail	5,452,474	(48,321)	94,814	5,498,967	5,805,047	5,820,000	321,033
Juvenile Services	127,607	(32,976)	14,248	108,879	130,000	130,000	21,121
Civil Defense	142,888	(484)	552	142,956	152,950	152,950	9,994
Rescue Squad	15,000	0	0	15,000	15,000	15,000	0
Disaster Relief	120,757	0	0	120,757	120,000	120,927	170
Other Emergency Management	8,477	(2,875)	0	5,602	13,500	13,500	7,898
Inspection and Regulation	300,109	(1,362)	4,046	302,793	326,805	326,805	24,012
County Coroner/Medical Examiner	193,421	(6,566)	3,861	190,716	203,937	208,162	17,446
Other Public Safety	869,862	(3,348)	422,329	1,288,843	1,854,326	1,854,326	565,483
<u>Public Health and Welfare</u>							
Local Health Center	417,347	(23,538)	136,543	530,352	589,063	589,198	58,846
Rabies and Animal Control	208,074	(4,686)	4,946	208,334	210,409	215,314	6,980
Ambulance/Emergency Medical Services	3,965,587	(360,316)	445,986	4,051,257	4,127,313	4,502,313	451,056
Alcohol and Drug Programs	0	0	0	0	12,500	12,500	12,500
Other Local Health Services	532,835	0	0	532,835	691,300	693,962	161,127
Appropriation to State	81,183	0	0	81,183	81,183	81,183	0
Waste Pickup	86,730	(1,006)	1,494	87,218	98,759	98,759	11,541

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Other Public Health and Welfare	\$ 14,768	\$ (23,963)	\$ 9,195	\$ 0	\$ 0	\$ 0	\$ 0
<u>Social, Cultural, and Recreational Services</u>							
Libraries	90,000	0	0	90,000	90,000	90,000	0
Parks and Fair Boards	92,384	(12,807)	33,937	113,514	151,669	151,669	38,155
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	127,352	(98)	195	127,449	148,156	148,156	20,707
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	90,035	0	0	90,035	90,305	90,305	270
<u>Other Operations</u>							
Tourism	94,314	0	0	94,314	100,000	100,000	5,686
Industrial Development	94,314	0	0	94,314	100,000	100,000	5,686
Veterans' Services	87,924	(263)	37	87,698	88,719	88,719	1,021
Other Charges	50,417	0	0	50,417	199,255	189,255	138,838
Contributions to Other Agencies	285,257	0	0	285,257	288,260	300,760	15,503
Miscellaneous	254,451	0	0	254,451	258,054	268,054	13,603
Total Expenditures	\$ 24,703,347	\$ (763,431)	\$ 1,459,500	\$ 25,399,416	\$ 27,399,322	\$ 28,532,791	\$ 3,133,375
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,141,934	\$ 763,431	\$ (1,459,500)	\$ 1,445,865	\$ (1,882,287)	\$ (2,689,620)	\$ 4,135,485
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 14,214	\$ 0	\$ 0	\$ 14,214	\$ 0	\$ 64,832	\$ (50,618)
Transfers In	97,987	0	0	97,987	125,000	125,000	(27,013)
Total Other Financing Sources	\$ 112,201	\$ 0	\$ 0	\$ 112,201	\$ 125,000	\$ 189,832	\$ (77,631)

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 2,254,135	\$ 763,431	\$ (1,459,500)	\$ 1,558,066	\$ (1,757,287)	\$ (2,499,788)	\$ 4,057,854
Fund Balance, July 1, 2018	7,987,868	(763,431)	0	7,224,437	7,224,437	7,351,327	(126,890)
Fund Balance, June 30, 2019	\$ 10,242,003	\$ 0	\$ (1,459,500)	\$ 8,782,503	\$ 5,467,150	\$ 4,851,539	\$ 3,930,964

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

Exhibit C-6

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,057,473	\$ 0	\$ 0	\$ 2,057,473	\$ 1,935,411	\$ 1,935,411	\$ 122,062
Charges for Current Services	192,958	0	0	192,958	177,500	177,500	15,458
Other Local Revenues	228,781	0	0	228,781	116,960	116,960	111,821
State of Tennessee	110,286	0	0	110,286	45,000	45,000	65,286
Total Revenues	<u>\$ 2,589,498</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,589,498</u>	<u>\$ 2,274,871</u>	<u>\$ 2,274,871</u>	<u>\$ 314,627</u>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Sanitation Management	\$ 1,593,162	\$ (267,738)	\$ 57,157	\$ 1,382,581	\$ 1,485,925	\$ 1,485,925	\$ 103,344
Waste Pickup	379,142	0	0	379,142	448,098	448,098	68,956
Convenience Centers	293,071	(12,306)	1,401	282,166	300,931	300,931	18,765
Transfer Stations	15,344	(8,367)	0	6,977	8,189	8,189	1,212
Total Expenditures	<u>\$ 2,280,719</u>	<u>\$ (288,411)</u>	<u>\$ 58,558</u>	<u>\$ 2,050,866</u>	<u>\$ 2,243,143</u>	<u>\$ 2,243,143</u>	<u>\$ 192,277</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 308,779</u>	<u>\$ 288,411</u>	<u>\$ (58,558)</u>	<u>\$ 538,632</u>	<u>\$ 31,728</u>	<u>\$ 31,728</u>	<u>\$ 506,904</u>
Net Change in Fund Balance	\$ 308,779	\$ 288,411	\$ (58,558)	\$ 538,632	\$ 31,728	\$ 31,728	\$ 506,904
Fund Balance, July 1, 2018	<u>1,348,770</u>	<u>(288,411)</u>	<u>0</u>	<u>1,060,359</u>	<u>1,060,359</u>	<u>1,060,359</u>	<u>0</u>
Fund Balance, June 30, 2019	<u>\$ 1,657,549</u>	<u>\$ 0</u>	<u>\$ (58,558)</u>	<u>\$ 1,598,991</u>	<u>\$ 1,092,087</u>	<u>\$ 1,092,087</u>	<u>\$ 506,904</u>

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

Exhibit C-7

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 635,710	\$ 628,029	\$ 628,029	\$ 7,681
Other Local Revenues	48,987	8,500	8,500	40,487
State of Tennessee	1,172,530	1,107,440	1,107,440	65,090
Total Revenues	<u>\$ 1,857,227</u>	<u>\$ 1,743,969</u>	<u>\$ 1,743,969</u>	<u>\$ 113,258</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,154,650	\$ 1,684,474	\$ 1,684,474	\$ 529,824
Total Expenditures	<u>\$ 1,154,650</u>	<u>\$ 1,684,474</u>	<u>\$ 1,684,474</u>	<u>\$ 529,824</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 702,577</u>	<u>\$ 59,495</u>	<u>\$ 59,495</u>	<u>\$ 643,082</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (97,987)	\$ (125,000)	\$ (125,000)	\$ 27,013
Total Other Financing Sources	<u>\$ (97,987)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ 27,013</u>
Net Change in Fund Balance	\$ 604,590	\$ (65,505)	\$ (65,505)	\$ 670,095
Fund Balance, July 1, 2018	<u>2,741,490</u>	<u>2,741,490</u>	<u>2,741,490</u>	<u>0</u>
Fund Balance, June 30, 2019	<u>\$ 3,346,080</u>	<u>\$ 2,675,985</u>	<u>\$ 2,675,985</u>	<u>\$ 670,095</u>

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

Exhibit C-8

Greene County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,143,326	\$ 0	\$ 0	\$ 3,143,326	\$ 2,897,500	\$ 2,897,500	\$ 245,826
Licenses and Permits	300	0	0	300	0	0	300
Other Local Revenues	225,935	0	0	225,935	6,200	199,587	26,348
State of Tennessee	3,080,571	0	0	3,080,571	3,971,500	3,971,500	(890,929)
Federal Government	11,773	0	0	11,773	13,500	13,500	(1,727)
Other Governments and Citizens Groups	47,143	0	0	47,143	0	0	47,143
Total Revenues	\$ 6,509,048	\$ 0	\$ 0	\$ 6,509,048	\$ 6,888,700	\$ 7,082,087	\$ (573,039)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 255,038	\$ (4,281)	\$ 273	\$ 251,030	\$ 273,117	\$ 273,117	\$ 22,087
Highway and Bridge Maintenance	2,979,609	(36,097)	410,827	3,354,339	3,943,082	4,203,082	848,743
Operation and Maintenance of Equipment	1,017,076	(29,248)	31,676	1,019,504	1,107,556	1,157,556	138,052
Asphalt Plant Operations	1,730,967	(367,921)	158	1,363,204	2,547,625	3,237,625	1,874,421
Other Charges	96,316	(53)	790	97,053	109,028	109,028	11,975
Capital Outlay	572,015	(59,600)	73,405	585,820	100,000	793,387	207,567
Total Expenditures	\$ 6,651,021	\$ (497,200)	\$ 517,129	\$ 6,670,950	\$ 8,080,408	\$ 9,773,795	\$ 3,102,845
Excess (Deficiency) of Revenues Over Expenditures	\$ (141,973)	\$ 497,200	\$ (517,129)	\$ (161,902)	\$ (1,191,708)	\$ (2,691,708)	\$ 2,529,806
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 1,479	\$ 0	\$ 0	\$ 1,479	\$ 0	\$ 0	\$ 1,479
Total Other Financing Sources	\$ 1,479	\$ 0	\$ 0	\$ 1,479	\$ 0	\$ 0	\$ 1,479
Net Change in Fund Balance	\$ (140,494)	\$ 497,200	\$ (517,129)	\$ (160,423)	\$ (1,191,708)	\$ (2,691,708)	\$ 2,531,285
Fund Balance, July 1, 2018	5,856,556	(497,200)	0	5,359,356	5,359,356	5,359,356	0
Fund Balance, June 30, 2019	\$ 5,716,062	\$ 0	\$ (517,129)	\$ 5,198,933	\$ 4,167,648	\$ 2,667,648	\$ 2,531,285

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

Exhibit D-1

Greene County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2019

		Governmental Activities - Internal Service Fund
		Employee Insurance - Health
	<u>ASSETS</u>	
Current Assets:		
Cash	\$	3,339
Equity in Pooled Cash and Investments		4,099,372
Accounts Receivable		56,371
Total Assets	\$	<u>4,159,082</u>
	<u>LIABILITIES</u>	
Current Liabilities:		
Accounts Payable	\$	48,345
Claims and Judgments Payable		200,854
Total Liabilities	\$	<u>249,199</u>
	<u>NET POSITION</u>	
Unrestricted	\$	<u>3,909,883</u>
Total Net Position	\$	<u><u>3,909,883</u></u>

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

Exhibit D-2

Greene County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2019

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Charges for Services	\$ 5,406,254
Total Operating Revenue	<u>\$ 5,406,254</u>
<u>Operating Expenses</u>	
Handling Charges and Administrative Costs	\$ 676,724
Communication	2,580
Contracts with Private Agencies	29,235
Medical and Dental Services	208,960
Rentals	516
Permits	150
Drugs and Medical Supplies	95,838
Other Supplies and Materials	2,072
Medical Claims	3,749,607
Other Charges	1,925
Total Operating Expenses	<u>\$ 4,767,607</u>
Operating Income (Loss)	<u>\$ 638,647</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 91
Total Nonoperating Revenues (Expenses)	<u>\$ 91</u>
Change in Net Position	\$ 638,738
Net Position, July 1, 2018	<u>3,271,145</u>
Net Position, June 30, 2019	<u><u>\$ 3,909,883</u></u>

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

Exhibit D-3

Greene County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2019

	Governmental Activities - Internal Service Fund
	Employee Insurance - Health
<u>Cash Flows from Operating Activities</u>	
Receipts for Self-insurance Premiums	\$ 5,406,254
Excess Risk Insurance Recovery	641,480
Payments to Vendors	(317,889)
Payments to Fiscal Agents	(676,724)
Payments for Claims	(4,377,855)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 675,266</u>
<u>Cash Flows from Investing Activities</u>	
Interest on Investments	\$ 91
Net Cash Provided By (Used In) Investing Activities	<u>\$ 91</u>
Increase (Decrease) in Cash	\$ 675,357
Cash, July 1, 2018	<u>3,427,354</u>
Cash, June 30, 2019	<u><u>\$ 4,102,711</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided</u>	
<u>By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 638,647
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(46,581)
Increase (Decrease) in Accounts Payable	23,387
Increase (Decrease) in Claims and Judgments Payable	59,813
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 675,266</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 3,339
Equity in Pooled Cash and Investments Per Statement of Net Position	<u>4,099,372</u>
Cash, June 30, 2019	<u><u>\$ 4,102,711</u></u>

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

Exhibit E

Greene County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2019

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,589,323
Equity in Pooled Cash and Investments	306,612
Accounts Receivable	1,954
Due from Other Governments	2,121,767
Property Taxes Receivable	3,808,863
Allowance for Uncollectible Property Taxes	<u>(95,939)</u>
Total Assets	<u>\$ 8,732,580</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 5,357
Due to Other Taxing Units	5,800,065
Due to Litigants, Heirs, and Others	2,812,254
Due to Joint Ventures	<u>114,904</u>
Total Liabilities	<u>\$ 8,732,580</u>

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

GREENE COUNTY, TENNESSEE

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GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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, 2019, the county remitted \$90,000 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. There were no debt issues contributed by the county to the school department during the year ended June 30, 2019.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The internal service fund is reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Greene County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Greene County only reports one proprietary fund, an internal service fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues, including grants and similar items, to be available if they are collected within 30 days after year-end, and all eligibility requirements imposed by providers have been met. The discretely presented Greene County School Department considers revenues other than grants to be available if they are collected within 30 days after year-end and considers grants and similar revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

Proprietary funds and fiduciary funds financial statements are reported using the economic resources measurement focus, except for agency funds, which have no measurement focus, and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Greene County reports the following major governmental funds:

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

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

Special Purpose Fund – This special revenue fund accounts for the financial transactions pertaining to Greene County’s and the Greene County School Department’s workers’ compensation and general liability insurance coverage plans. Local taxes and State Revenue Sharing - TVA funds are the foundational revenues of this fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county’s highway department. Local taxes and state gasoline/fuel taxes are the foundational revenues of this fund.

Additionally, Greene County reports the following fund types:

Debt Service Funds – These funds are used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Projects Funds – These funds are used to account for financial resources to be used in the acquisition or construction of facilities and other capital assets.

Internal Service Fund – The Employee Insurance - Health Fund is used to account for the county’s self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund to pay the claims of county employees.

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Greene County, the city school system’s share of educational revenues, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, restricted revenues held for the benefit of the Office of District Attorney General, and tax increment financing revenues collected by the trustee that are to be remitted to the Industrial Development Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

General Purpose School Fund – This fund is the primary operating fund for the school department. It is used to account for general operations of the school department.

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

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

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

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an internal service fund, which is used to account for the employees' health insurance program. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund are charges for services. Operating expenses for the internal service fund will include administrative expenses and health insurance costs.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes demand deposits and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; the State Treasurer's Intermediate Term Investment Fund; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Greene County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these pooled investments is assigned to the various funds based on the approved budgets. Greene County and

the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pooled complied with accounting principles generally accepted in the United State of America.

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 1.37 percent of total taxes levied.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$1,207,998 are discussed in Note V.A., Risk Management. Other Current Liabilities for the primary government consist primarily of \$58,207 reported in the nonmajor governmental funds for asset seizures that have not been awarded to the county as of June 30, 2019. The \$1,017,352 balance in Other Current Liabilities on the Statement of Net Position for the school department primarily consists of the remaining balances in the teachers' insurance clearing account (\$959,722) and retirement account (\$48,840).

3. Prepaid Items

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

4. Restricted Assets

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Greene County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Greene County School Department to fund retirement

benefits upon approval of the TCRS Board of Directors. To date, the Greene County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

5. Capital Assets

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

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

6. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. The items are pension changes in experience, pension changes in assumptions, pension other

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

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

7. Compensated Absences

It is the county's and the discretely presented school department's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for unpaid accumulated sick leave since neither Greene County nor the school department has policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the school department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

8. Long-term Debt and Long-term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of

resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, pensions, other postemployment benefits, and special termination benefits, are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. Net Position and Fund Balance

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

The government-wide Statement of Net Position reports \$5,483,328 of restricted net position for the Primary Government, of which \$526,824 is restricted by enabling legislation.

As of June 30, 2019, Greene County had \$9,994,735 in outstanding debt for capital purposes for the discretely presented Greene County School Department. This debt is a liability of Greene County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Greene County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission makes assignments for the primary government, and the Board of Education makes assignments for the school department. Assigned fund balance in the primary government's General Fund consists primarily of amounts assigned for encumbrances of \$1,459,500 and fund balance appropriated for use in the 2019-20 budget totaling

\$1,520,532. Assigned fund balance of \$2,369,954 in the discretely presented school department's General Purpose School Fund consists of \$1,680,485 assigned for encumbrances, \$50,434 assigned for the Bridges for Success Program, \$29,860 assigned for special education, and \$609,175 assigned for retirement bonuses.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

E. Pension Plans

Primary Government

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Greene County's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Greene County's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

Discretely Presented Greene County School Department

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

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

Discretely Presented Greene County School Department

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with the government-wide Statement of Net Position.

Discretely Presented Greene County School Department

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

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

Primary Government

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

Discretely Presented Greene County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees fund (special revenue fund), which is not budgeted, and the certain capital projects funds which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2019, Greene County and the discretely presented Greene County School Department had encumbrances in the following budgeted funds:

Fund	Amount
Primary Government:	
Major Fund:	
General	\$ 1,459,500
Solid Waste/Sanitation	58,558
Highway/Public Works	517,129
Nonmajor governmental	84,965
School Department:	
Major Fund:	
General Purpose School	1,680,485
Nonmajor governmental	532,716

B. Results of Investigations

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

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in

the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool 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. 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, 2019, Greene County had the following investments carried at amortized cost using a Stable Net Asset Value. Separate disclosures concerning pooled investments cannot be made for Greene County and the discretely presented Greene County School Department since both pool their deposits and investments through the county trustee.

POOLED INVESTMENTS

Investment	Weighted Average Maturity (days)	Amortized Cost
State Treasurer's Investment Pool	1 to 86	\$ 8,869,399

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, 2019, Greene County's investment in the State Treasurer's Investment Pool was unrated.

TCRS Stabilization Trust

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

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

Investment Balances. Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support

the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value or amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2019, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

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

Investments using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined using amortized cost, which approximates fair value.

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

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

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

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

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

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

At June 30, 2019, the Greene County School Department had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 28,290
Developed Market International Equity	N/A	N/A	12,776
Emerging Market International Equity	N/A	N/A	3,650
U.S. Fixed Income	N/A	N/A	18,251
Real Estate	N/A	N/A	9,126
Short-term Securities	N/A	N/A	913
Investments at Amortized Cost using the NAV:			
Private Equity and Strategic Lending	N/A	N/A	<u>18,251</u>
Total			<u>\$ 91,257</u>

Investment by Fair Value Level	Fair Value 6-30-19	Fair Value Measurements Using			Amortized Cost
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
U.S. Equity	\$ 28,290	\$ 28,290	0	0	0
Developed Market International Equity	12,776	12,776	0	0	0
Emerging Market International Equity	3,650	3,650	0	0	0
U.S. Fixed Income	18,251	0	18,251	0	0
Real Estate	9,126	0	0	9,126	0
Short-term Securities	913	0	913	0	0
Private Equity and Strategic Lending	18,251	0	0	0	18,251
Total	<u>\$ 91,257</u>	<u>\$ 44,716</u>	<u>\$ 19,164</u>	<u>\$ 9,126</u>	<u>\$ 18,251</u>

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

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

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

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

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

For further information concerning the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2019/ag18092.pdf>.

B. Capital Assets

Capital assets activity for the year ended June 30, 2019, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-18		Increases		Decreases		Balance 6-30-19
Capital Assets Not Depreciated:							
Land	\$	500,320	\$	0	\$	0	\$ 500,320
Construction in Progress		1,235,764		267,224		(1,281,183)	221,805
Total Capital Assets Not Depreciated	\$	1,736,084	\$	267,224	\$	(1,281,183)	\$ 722,125
Capital Assets Depreciated:							
Buildings and Improvements	\$	16,441,715	\$	1,309,895	\$	0	\$ 17,751,610
Infrastructure		60,458,059		0		0	60,458,059
Other Capital Assets		19,640,265		2,122,200		(566,592)	21,195,873
Total Capital Assets Depreciated	\$	96,540,039	\$	3,432,095	\$	(566,592)	\$ 99,405,542
Less Accumulated Depreciated For:							
Buildings and Improvements	\$	9,320,147	\$	429,131	\$	0	\$ 9,749,278
Infrastructure		42,052,647		901,498		0	42,954,145
Other Capital Assets		16,237,504		1,537,974		(563,827)	17,211,651
Total Accumulated Depreciation	\$	67,610,298	\$	2,868,603	\$	(563,827)	\$ 69,915,074
Total Capital Assets Depreciated, Net	\$	28,929,741	\$	563,492	\$	(2,765)	\$ 29,490,468
Governmental Activities Capital Assets, Net	\$	30,665,825	\$	830,716	\$	(1,283,948)	\$ 30,212,593

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

Governmental Activities:

General Government	\$	171,758
Finance		3,179
Administration of Justice		18,986
Public Safety		793,539
Public Health and Welfare		548,381
Social, Cultural, and Recreational Services		4,080
Highways/Public Works		<u>1,328,680</u>
Total Depreciation Expense - Governmental Activities	\$	<u><u>2,868,603</u></u>

Discretely Presented Greene County School Department**Governmental Activities**

	Balance		Balance	
	7-1-18	Increases	Decreases	6-30-19
Capital Assets Not Depreciated:				
Land	\$ 974,743	\$ 0	\$ 0	\$ 974,743
Construction in Progress	<u>133,835</u>	<u>390,258</u>	<u>(444,193)</u>	<u>79,900</u>
Total Capital Assets Not Depreciated	<u>\$ 1,108,578</u>	<u>\$ 390,258</u>	<u>\$ (444,193)</u>	<u>\$ 1,054,643</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 52,967,448	\$ 665,957	\$ 0	\$ 53,633,405
Other Capital Assets	<u>13,905,447</u>	<u>601,492</u>	<u>(100,645)</u>	<u>14,406,294</u>
Total Capital Assets Depreciated	<u>\$ 66,872,895</u>	<u>\$ 1,267,449</u>	<u>\$ (100,645)</u>	<u>\$ 68,039,699</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 26,922,023	\$ 1,113,006	\$ 0	\$ 28,035,029
Other Capital Assets	<u>9,899,948</u>	<u>631,959</u>	<u>(100,645)</u>	<u>10,431,262</u>
Total Accumulated Depreciation	<u>\$ 36,821,971</u>	<u>\$ 1,744,965</u>	<u>\$ (100,645)</u>	<u>\$ 38,466,291</u>
Total Capital Assets Depreciated, Net	<u>\$ 30,050,924</u>	<u>\$ (477,516)</u>	<u>\$ 0</u>	<u>\$ 29,573,408</u>
Governmental Activities Capital Assets, Net	<u>\$ 31,159,502</u>	<u>\$ (87,258)</u>	<u>\$ (444,193)</u>	<u>\$ 30,628,051</u>

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

Governmental Activities:

Instruction	\$ 1,186,550
Support Services	495,820
Operation of Non-instructional Services	<u>62,595</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,744,965</u></u>

C. Construction Commitments**Primary Government**

At June 30, 2019, the Highway/Public Works Fund had uncompleted construction contracts of approximately \$333,101 for the construction of a bridge. Funding for these future expenditures is expected to be received from state bridge program grant.

Discretely Presented Greene County School Department

At June 30, 2019, the General Purpose School Fund had uncompleted construction contracts of \$641,965 for HVAC and school renovations at various county schools. Funding for these future expenditures is being provided from available fund balance.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2019, was as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Solid Waste/Sanitation	\$ 98
"	Special Purpose	97,987
"	Nonmajor governmental	42,661

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, 2019, consisted of the following amounts:

Primary Government

<u>Transfers Out</u>	<u>Transfers In</u> <u>General</u> <u>Fund</u>
Special Purpose Fund	\$ 97,987

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

Discretely Presented Greene County School Department

<u>Transfers Out</u>	<u>Transfers In</u> <u>General</u> <u>Purpose</u> <u>School Fund</u>
Nonmajor governmental funds	\$ 22,000

Transfers from the Nonmajor governmental funds to the General Purpose Fund are for indirect costs.

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

General Obligation Bonds - Greene County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 15 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2019, will be retired from the General Debt Service and Education Debt Service Funds.

Direct Borrowing and Direct Placements - Greene County issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes, and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for an original term of seven years. There were no capital outlay notes outstanding at June 30, 2019. 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, 2019, will be retired from the Education Debt Service Fund.

General obligation bonds and other loans outstanding as of June 30, 2019, for governmental activities are as follows:

Type	Interest Rate		Final Maturity	Original Amount of Issue	Balance 6-30-19
General Obligation Bonds	2 to 3	%	6-1-25	\$ 8,170,000	\$ 6,840,000
General Obligation Bonds - Refunding	2 to 2.1		6-1-23	8,970,000	3,070,000
General Obligation Rural School Bonds	2.25 to 2.75		6-1-20	990,000	330,000
General Obligation Rural School Bonds - Refunding	2 to 5		6-1-26	12,135,000	9,100,000
Direct Borrowing and Direct Placement:					
Other Loans - Energy Efficient Schools Initiative	0.75		12-1-23	809,679	564,735

The annual requirements to amortize all general obligation bonds and other loans outstanding as of June 30, 2019, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2020	\$ 2,885,000	\$ 620,583	\$ 3,505,583
2021	2,650,000	527,539	3,177,539
2022	3,070,000	437,531	3,507,531
2023	3,175,000	331,356	3,506,356
2024	2,990,000	218,950	3,208,950
2025-2026	4,570,000	135,312	4,705,312
Total	\$ 19,340,000	\$ 2,271,271	\$ 21,611,271

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2020	\$ 123,852	\$ 3,816	\$ 127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	<u>\$ 564,735</u>	<u>\$ 9,757</u>	<u>\$ 574,492</u>

There is \$3,277,519 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$319, based on the 2010 federal census for residents living outside the Greeneville school district and \$144 for residents living inside the Greeneville school district. Debt per capita, including bonds, other loans, and unamortized debt premiums totaled \$342 based on the 2010 federal census for residents living outside the Greeneville school district and \$153 for residents living inside the Greeneville school district.

During the year the school department contributed \$255,336 to the primary government's Education Debt Service Fund to be applied toward the retirement of principal and interest on other loans issued for school energy efficiency purposes.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2019, was as follows:

Governmental Activities:	Other Loans - Direct Placement	
	Bonds	
Balance, July 1, 2018	\$ 22,125,000	\$ 687,663
Reductions	(2,785,000)	(122,928)
Balance, June 30, 2019	<u>\$ 19,340,000</u>	<u>\$ 564,735</u>
Balance Due Within One Year	<u>\$ 2,885,000</u>	<u>\$ 123,852</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2019	\$ 19,904,735
Less: Balance Due Within One Year - Debt	(3,008,852)
Add: Unamortized Premium on Debt	<u>782,786</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u><u>\$ 17,678,669</u></u>

F. Long-term Obligations

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2019, was as follows:

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2018	\$ 1,043,617	\$ 1,435,800
Additions	1,098,198	128,300
Reductions	<u>(1,161,750)</u>	<u>(98,000)</u>
Balance, June 30, 2019	<u>\$ 980,065</u>	<u>\$ 1,466,100</u>
Balance Due Within One Year	<u>\$ 882,059</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2019	\$ 2,446,165
Less: Balance Due Within One Year - Other	<u>(882,059)</u>
Other Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u><u>\$ 1,564,106</u></u>

Compensated absences and other postemployment benefit will be paid from the employing funds, primarily the General, Solid Waste/Sanitation, and Highway/Public Works funds.

Discretely Presented Greene County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Greene County School Department for the year ended June 30, 2019, was as follows:

Governmental Activities:

	Termination Benefits	Compensated Absences
Balance, July 1, 2018	\$ 154,140	\$ 189,566
Additions	164,375	96,672
Reductions	(154,140)	(107,672)

Balance, June 30, 2019	\$ 164,375	\$ 178,566
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Balance Due Within One Year	\$ 164,375	\$ 91,838
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	Other Postemployment Benefits
Balance, July 1, 2018	\$ 18,494,691
Additions	1,966,208
Reductions	(7,397,579)

Balance, June 30, 2019	\$ 13,063,320
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Balance Due Within One Year	\$ 0
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Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2019	\$ 13,406,261
Less: Balance Due Within One Year	<u>(256,213)</u>

Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 13,150,048</u>
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Termination benefits, compensated absences, and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School and School Federal Projects funds.

G. Pledges of Receivables and Future Revenues

Component Unit Revenues Pledged for Primary Government Debt

In 2000, the citizens of Greene County voted to increase the local option sales tax rate from 2.5 percent to 2.75 percent. The increase in local option sales tax was restricted to education purposes. The Greene County School Department pledged, as security for bonds issued by Greene County, and to establish a fund balance of \$1,000,000 in the Education Debt Service Fund, an annual amount not to exceed \$250,000 of restricted funds received from the state for capital outlay purchases and the entire amount of the local option sales tax increase. The bonds issued by Greene County in 2001 and refunded in 2017 totaled \$18 million and are payable through 2026. Total principal and interest remaining on the debt is \$10,437,550 with annual requirements ranging from \$1,493,000 in the next fiscal year to \$1,494,300 in the final year. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund totaled \$1,486,250 and \$738,913, respectively. The fund balance in the Education Debt Service Fund was \$2,020,914 at June 30, 2019. The fund balance of the Education Debt Service Fund was in excess of \$1,000,000 and based on that, the school department made no contributions to the Education Debt Service Fund from restricted state capital outlay funds for the year.

H. On-Behalf Payments

Discretely Presented Greene County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Greene County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2019, were \$320,029. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Employee Insurance – Health Fund for risks associated with the employees' health insurance plan. The Employee Insurance – Health Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county is self-insured to a limit of \$125,000 per covered person for a single medical claim and 100 percent of expected claims. The maximum aggregate liability totaled \$5,977,199 or 100 percent of the first monthly aggregate deductible amount times 12, whichever is greater. The county obtained a stop/loss commercial insurance policy to cover claims beyond this liability. All full-time

employees of the primary government are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees.

The discretely presented Greene County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated (TCA)*, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

Greene County and the Greene County School Department have established a self-insurance program for risks associated with general liability, property, casualty, and workers' compensation. The self-insurance program is accounted for as a special revenue fund (Special Purpose Fund) in which assets are set aside for claim settlements. The county and the school department retain the risk of loss to a limit of \$250,000 per individual claim, or \$2,000,000 in the aggregate for general liability, property, and casualty losses. The county and the school department are self-insured to a limit of \$1,000,000 per individual claim, or \$1,000,000 in the aggregate for workers' compensation. Amounts exceeding these limits are covered by excess loss policies. A fee is paid to a third-party agent who investigates claims and determines action to be taken.

Liabilities of the self-insurance funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These funds establish claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Self-Insurance Program – Special Purpose Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments and Reduction in Estimates	Balance at Fiscal Year-end
2017-18	\$ 855,049	\$ 734,919	\$ (618,327)	\$ 971,641
2018-19	971,641	506,917	(471,414)	1,007,144

Employee Insurance – Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates*	Payments*	Balance at Fiscal Year-end
2017-18	\$ 185,274	\$ 3,367,565	\$ (3,411,798)	\$ 141,041
2018-19	141,041	3,749,607	(3,689,794)	200,854

*Current year claims and estimates, along with payments, are presented net of excess risk insurance recovery of \$688,061.

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*; Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements* became effective for the year ended June 30, 2019. In addition, Greene County early implemented the provisions of GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*.

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes accounting and reporting requirements for certain asset retirement obligations (AROs) associated with tangible capital assets. The scope of this statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, and expense/expenditures. In addition, this standard establishes note disclosure requirements for AROs.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements* addresses note disclosure requirements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should report when disclosing information related to debt. These required disclosures include direct borrowings and direct placements, unused lines of credit, assets pledged as collateral for debt, terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant acceleration clauses.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period* amends paragraphs 5 through 22 of GASB Statement No. 62. This standard establishes that interest cost incurred before the end of a construction period should be recognized as an expense/expenditure. The changes adopted to conform with this standard are to be applied prospectively.

C. Contingent Liabilities

During the 2018 fiscal year, the Greene County Clerk and Master sued the county for additional operating funds for the office. An order of the Chancery Court in May 2018 awarded an additional full-time position and adjustments to allowances for part-time positions. In October 2018, the court additionally awarded attorney fees to be paid by the county on behalf of the clerk and master in the amount of \$180,871. The county appealed these rulings. In January 2019, the state Court of Appeals upheld the Chancery Court rulings and the county commission voted on January 22, 2019, to pursue a further appeal with the state Supreme Court. At the February 19, 2019, county commission meeting, notification that the appeal with the state Supreme Court had been denied was presented and the county implemented a plan to pay the attorney fees. As of June 30, 2019, all attorney's fees related to this case had been paid in full except for \$7,000, which were paid through December 31, 2019.

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

D. Changes in Administration

On August 31, 2018, David Crum left the Office of County Mayor and was succeeded by Kevin Morrison; David Weems left the Office of Superintendent of Highways and was succeeded by Kevin Swatsell; Pam Venerable left the Office of Circuit and General Sessions Courts Clerk and was succeeded by Christopher Shepard; and Pat Hankins left the Office of Sheriff and was succeeded by Wesley Holt.

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 shares the costs of this operation with the Town of Greeneville, and the town serves as fiscal agent. On September 17, 2013, Greene County and the Town of Greeneville entered

into a contract with Waste Industries of Tennessee, providing for the operating of the landfill and transfer station, postclosure care of the old landfill, and transportation of solid waste from the transfer station to Waste Industries' landfill. For the year ended June 30, 2019, the county paid \$905,328 to the Town of Greeneville for the county's share of operating costs. Greene County, along with the Town of Greeneville, has entered into two contracts in-lieu-of performance bonds with the Tennessee Department of Environment and Conservation to ensure proper operation and closure/postclosure of the landfill facilities. The total of these contracts in-lieu-of performance bonds is approximately \$1,161,893 of which the county and town each guarantee 50 percent.

Greene County and the Town of Greeneville entered into an agreement to form the Greeneville-Greene County Sports Complex Commission to oversee the construction, operation, and maintenance of a jointly owned sports complex on Hal Henard Road. The complex is managed by a seven-member commission consisting of: the county mayor, the town mayor, a county commissioner, a town alderman, and three members of the town's Parks and Recreation Advisory Board. Day-to-day operations are performed by the town's Parks and Recreation Department. All revenues are applied toward the operating and maintenance costs with any annual surplus reserved for future expenses of the complex. The costs of management, operation, maintenance, and improvements are funded equally (50/50) and the Town of Greeneville serves as the fiscal agent for the complex. For the year ended June 30, 2019, 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 \$46,099 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, 2019, the county made no contributions to the DTF.

The Upper East Tennessee Juvenile Detention Center was formed through cooperative agreements between Greene County and the counties of Carter, Hawkins, Johnson, Sullivan, Unicoi, and Washington for the operation of a program to divert youth from commitment to the Department of Correction's facilities. This program is governed by a board of directors designated by the counties. The board of directors has contracted with ElyJenn of Northeast Tennessee, LLC, to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Greene County's participation is 13.6 percent. The county also pays a daily fee for each individual from their county using the facility.

Discretely Presented School Department

The Greene Technology Center (GTC) is a joint venture between the discretely presented Greene County School Department and the Town of Greeneville Board of Education. The GTC is governed by a 12-member board, which consists of six members from the county's and the town's Boards of Education. The GTC's primary funding source is contributions by the county and the town. These contributions are based on the proportion of students who reside in the town or in the county since all citizens of each are eligible for services provided by the center. The Greene County School Department contributed \$311,764 to the center for the year ended June 30, 2019. The county does not have an equity interest in the joint venture.

Complete financial statements for the joint ventures of the primary government and the discretely presented school department can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Greeneville-Greene County Landfill
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

Greeneville-Greene County Sports
Complex Commission
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

The Industrial Development Board
of Greeneville and Greene County
204 North Cutler Street
Suite 206, Courthouse Annex
Greeneville, TN 37745

District Attorney General
Third Judicial District
124 Austin Street, Suite 3
Greeneville, TN 37745

Upper East Tennessee Juvenile
Detention Center
307 Wesley Street
Johnson City, TN 37601

Greene Technology Center
c/o Town of Greeneville
200 North College Street
Greeneville, TN 37843

F. Jointly Governed Organizations

The East Tennessee Regional Agribusiness Marketing Authority was established through Title 64 of *Tennessee Code Annotated, (TCA)*, and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Unicoi, and Washington. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center, and to further the economy and growth of the region served by the authority by developing, marketing, and promoting facilities for warehousing, distribution, light manufacturing, and agribusiness purposes. The authority is governed by a Board of Directors consisting of the county mayors of each county or the county mayor's designee and one nonvoting member representing the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee, consisting of the chairman, vice-chairman, secretary, and treasurer of the Board of Directors, along with the center manager as an ex-officio member, is in charge of the daily operation of the center.

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

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

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

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

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

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 Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.93 percent, the non-certified employees of the discretely presented school department comprise 28.07 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at

age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2018, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	510
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	712
Active Employees	698
Total	<u>1,920</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Greene County elected to make employer contributions at a rate higher than the minimum rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2019, the employer contribution for Greene County was \$1,380,244 based on a rate of 6.47 percent of covered payroll. The minimum rate established by the Board of Trustees was 4.68 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, 2018, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2018, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Greene County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2017	\$ 70,152,045	\$ 72,085,319	\$ (1,933,274)
Changes for the Year:			
Service Cost	\$ 1,577,416	\$ 0	\$ 1,577,416
Interest	5,076,773	0	5,076,773
Differences Between Expected and Actual Experience	726,157	0	726,157
Changes in Assumptions	0	0	0
Contributions-Employer	0	1,263,875	(1,263,875)
Contributions-Employees	0	948,302	(948,302)
Net Investment Income	0	5,931,058	(5,931,058)
Benefit Payments, Including Refunds of Employee Contributions	(3,410,002)	(3,410,002)	0
Administrative Expense	0	(65,870)	65,870
Other Changes	0	0	0
Net Changes	\$ 3,970,344	\$ 4,667,363	\$ (697,019)
Balance, June 30, 2018	\$ 74,122,389	\$ 76,752,682	\$ (2,630,293)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	71.93%	\$ 53,316,234	\$ 55,208,204	\$ (1,891,970)
School Department	28.07%	20,806,155	21,544,478	(738,323)
Total		\$ 74,122,389	\$ 76,752,682	\$ (2,630,293)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Greene County calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
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Net Pension Liability \$ 6,805,391 \$ (2,630,293) \$ (10,460,041)

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

Pension Expense or Negative Pension Expense. For the year ended June 30, 2019, Greene County recognized pension expense of \$37,458.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2019, 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	\$ 580,926	\$ 1,239,578
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	306,778
Changes in Assumptions	955,358	0
Contributions Subsequent to the Measurement Date of June 30, 2018 (1)	1,380,244	N/A
Total	<u>\$ 2,916,528</u>	<u>\$ 1,546,356</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2018,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

		Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	71.93%	\$ 2,089,708	\$ 1,112,294
School Department	28.07%	826,820	434,062
Total		<u>\$ 2,916,528</u>	<u>\$ 1,546,356</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
2020	\$ 411,247
2021	(20,489)
2022	(395,928)
2023	(4,905)
2024	0
Thereafter	0

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

Payable to the Pension Plan

At June 30, 2019, Greene County reported a payable of \$47,877 for the outstanding amount of contributions due to the pension plan at year end.

Discretely Presented Greene County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Greene County and non-certified employees of the discretely presented Greene County School Department are provided a

defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 71.93 percent and the non-certified employees of the discretely presented school department comprise 28.07 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants

retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2019, to the Teacher Retirement Plan were \$81,127, which is 1.94 percent of covered payroll. In addition, employer contributions of \$86,650, were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2019, the school department reported a liability (asset) of (\$176,326) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of

June 30, 2018, the school department's proportion was .388788 percent. The proportion as of June 30, 2017, was .376073 percent.

Pension Expense. For the year ended June 30, 2019, the school department recognized pension expense of \$60,398.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2019, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 9,987	\$ 7,023
Net Difference Between Projected and Actual Earnings on Pension Plan		
Investments	0	9,960
Changes in Assumptions	8,319	0
Changes in Proportion of Net Pension Liability (Asset)	5,368	3,078
LEA's Contributions Subsequent to the Measurement Date of June 30, 2018	81,127	N/A
Total	\$ 104,801	\$ 20,061

The school department's employer contributions of \$81,127, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2020. 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
2020	\$ (1,110)
2021	(1,426)
2022	(2,846)
2023	(243)
2024	1,084
Thereafter	8,154

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, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2018, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	5.69	31
Developed Market		
International Equity	5.29	14
Emerging Market		
International Equity	6.36	4
Private Equity and		
Strategic Lending	5.79	20
U.S. Fixed Income	2.01	20
Real Estate	4.32	10
Short-term Securities	0.00	1
Total		100

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 27,260	\$ (176,326)	\$ (326,322)

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

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Greene County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service

credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Greene County School Department for the year ended June 30, 2019, to the Teacher Legacy Pension Plan were \$2,482,264, which is 10.46 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2019, the school department reported a liability (asset) of (\$2,410,632) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2018, 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, 2018, the school department's proportion was .68505 percent. The proportion measured at June 30, 2017, was .691484 percent.

Pension Expense. For the year ended June 30, 2019, the school department recognized negative pension expense of \$634,546.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2019, 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	\$ 487,271	\$ 3,252,133
Changes in Assumptions	1,423,731	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	524,654
Changes in Proportion of Net Pension Liability (Asset)	189,688	17,550
LEA's Contributions Subsequent to the Measurement Date of June 30, 2018	2,482,264	N/A
Total	<u>\$ 4,582,954</u>	<u>\$ 3,794,337</u>

The school department's employer contributions of \$2,482,264 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 2020. 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
2020	\$ 552,448
2021	(714,330)
2022	(1,304,511)
2023	(227,254)
2024	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, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2018, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25 percent) or one percentage point higher (8.25 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
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Net Pension Liability \$ 18,582,668 \$ (2,410,632) \$ (19,779,663)

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

2. **Deferred Compensation**

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

Teachers hired after July 1, 2014, by the Greene County School Department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(K) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute a minimum of two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year the school department contributed \$200,095 and teachers contributed \$133,086 to this deferred compensation pension plan.

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

Primary Government

Plan Description. Greene County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield for its pre-65 retirees. Employees are eligible for OPEB benefits if they retire at age 50 or later with at least 30 years of service under TCRS and with 20 or more years of service with Greene County. Employees may receive up to four years credit for military service. Benefits are established and amended by the county commission.

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

Employees Covered by Benefit Terms

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

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

Total OPEB Liability

The county’s total OPEB liability of \$1,466,100 was measured as of July 1, 2018, and was determined by an actuarial valuation as of July 1, 2018.

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

Actuarial Cost Method	Entry Age
Salary Scale	2.50%
Discount Rate	3.62%
Healthcare Cost Trend Rates	6% for FY19, 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 the Municipal GO AA 20-year yield curve rate as of July 1, 2018.

Mortality rates were based on RP-2014 Fully Generational Mortality Table, with base year 2006, using two-dimensional improvement scale MP-2018.

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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance July 1, 2017	\$ 1,435,800
Changes for the Year:	
Service Cost	\$ 56,500
Interest	51,600
Changes in Benefit Terms	0
Difference between Expected and Actuarial Experience	20,200
Changes in Assumption and Other Inputs	(12,900)
Benefit Payments	(85,100)
Net Changes	<u>\$ 30,300</u>
Balance June 30, 2018	<u>\$ 1,466,100</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2019, the county recognized OPEB expense of \$115,000. At June 30, 2019, 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	\$ 15,500	\$ 0
Changes of Assumptions/Inputs	0	9,900
Net Difference Between Projected and Actual Investments	0	0
Benefit Payment Subsequent to the Measurement Date of July 1, 2018	<u>86,000</u>	<u>0</u>
Total	<u>\$ 101,500</u>	<u>\$ 9,900</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
2020	\$ 1,700
2021	1,700
2022	1,700
2023	500
Thereafter	0

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

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

	1% Decrease	Current Discount Rate	1% Increase
	2.62%	3.62%	4.62%
Total OPEB Liability	\$ 1,651,100	\$ 1,466,100	\$ 1,301,600

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

	1% Decrease	Current Trend Rate	1% Increase
	5.00%	6.00%	7.00%
Total OPEB Liability	\$ 1,262,800	\$ 1,466,100	\$ 1,713,900

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, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2018, 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, 2018 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.62%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 6.75% for the 2019 calendar year, and decreasing for 32 years to an ultimate trend rate of 3.53% with .32% added to approximate the effect of the excise tax
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 3.62 percent, based on the daily rate of Fidelity'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, 2018, actuarial valuation of the TCRS.

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

Changes in Assumptions. The discount rate changed from 3.56 percent as of the beginning of the measurement period to 3.62 percent as of the measurement date of June 30, 2018. The assumed initial costs and premium amounts were revised to reflect rates adopted for the 2019 plan year. The assumed initial trend rate applicable to the 2019 plan year was revised from 5.4 percent to 6.75 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 \$245 to \$438 per month depending on coverage selected for certified retirees with 20 or more years of service. The school department provides a direct subsidy for noncertified retirees ranging from \$445 to \$612 depending on coverage selected. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees premiums based on years of service. Retirees with 30 or more years

of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 20 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, 2018, the following employees were covered by the benefit terms:

	<u>School Department</u>
Inactive Employees or Beneficiaries Currently Receiving Benefits	105
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	654
Total	<u><u>759</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 \$880,360 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	<u>Share of Collective Liability</u>		<u>Total OPEB Liability</u>
	<u>Greene County School Department</u> 74.1223%	<u>State of TN</u> 25.8777%	
Balance July 1, 2017	\$ 18,494,691	\$ 5,476,477	\$ 23,971,168
Changes for the Year:			
Service Cost	\$ 1,015,697	\$ 354,602	\$ 1,370,299
Interest	651,997	227,626	879,623
Changes in Benefit Terms	(3,028,111)	(1,057,179)	(4,085,290)
Difference between Expected and Actuarial Experience	(2,704,425)	(944,174)	(3,648,599)
Changes in Proportion	(726,710)	726,710	0
Changes in Assumption and Other Inputs	298,514	104,218	402,732
Benefit Payments	(938,333)	(327,592)	(1,265,925)
Net Changes	\$ (5,431,371)	\$ (915,789)	\$ (6,347,160)
Balance June 30, 2018	\$ 13,063,320	\$ 4,560,688	\$ 17,624,008

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 is required by GASB Statement No. 75 to recognize revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department employees. The amount of the subsidy is equal to the nonemployer share of collective OPEB expenses. During the year, collective OPEB expenses for Greene County School employees was negative. Consequently, Greene County has recorded the (negative) collective OPEB expense (\$2,286,989) and recorded (negative) operating grants and contributions revenues (\$513,954) for the nonemployer share of the collective OPEB expense.

During the year, the Greene County School Department's proportionate share of the collective OPEB liability was 74.1223 percent and the State of Tennessee's share was 25.8777 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2019, the school department recognized(negative) OPEB expense of (\$2,286,989), which includes expenses funded by subsidies provided by the state. At June 30, 2019, the school

department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 2,422,715
Changes of Assumptions/Inputs	267,419	647,852
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	0	669,648
Benefits Paid After the Measurement Date of June 30, 2018	880,360	0
Total	<u>\$ 1,147,779</u>	<u>\$ 3,740,215</u>

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

Year Ending June 30	School Department
2020	(412,648)
2021	(412,648)
2022	(412,648)
2023	(412,648)
2024	(412,648)
Thereafter	(1,409,556)

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

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

<u>Discount Rate</u>		Current Discount Rate	
	1% Decrease		1% Increase
	2.62%	3.62%	4.62%

Proportionate Share of the Collective Total OPEB Liability	\$ 14,046,913	\$ 13,063,320	\$ 12,132,176
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Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>		Curent Rate	
	1% Decrease		1% Increase
	5.75 to 2.85%	6.75 to 3.85%	7.75 to 4.85%

Proportionate Share of the Collective Total OPEB Liability	\$ 11,602,853	\$ 13,063,320	\$ 14,798,735
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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 30th year of service (c) certified employees with less than 15 years of experience and at least 20 years with Greene County will receive a 25 percent bonus based on their 30th year of service. The employee can elect to receive the bonus in either one or two installments; however, the total bonus amount must be received in only one fiscal year. Termination benefits are also provided to full time paraprofessionals who retire from the school department. Full time paraprofessionals who have at least 25 years of service with the Greene County School Department are eligible for a lump sum payment of 20 percent of their previous year's salary at the time of retirement. During the 2018-19 year, 12 employees participated in the program. The estimated cost of the cash payments reported in the government-wide Statement of Net Position is

\$164,375, with the entire amount being due within one year. The governmental funds' financial statements reflect retirement incentive expenditures of \$154,140 in the General Purpose School Fund.

J. Operation of School Food Services

During the 2016-2017 fiscal year the Board of Education approved and the school department entered into a one-year contract with the Chartwells Division of Compass Group USA, Inc. to oversee the operations of the school food service program. The contract can be renewed annually, up to four additional years and was renewed for the 2018-2019 fiscal year. The contract amount is based on a fixed price per meal of \$3.1123 multiplied by the number of meals served. Under this contract, Chartwells will purchase all food and supplies, prepare all meals, employ all food service personnel (except for a food service coordinator to be provided by the school department), and comply with all state and federal regulations applicable to the Federal School Lunch and Breakfast Programs. The school department will provide and maintain all facilities, utilities, equipment, and maintenance and repairs. Chartwells will also make an initial investment of up to \$360,000 in equipment and facilities. Equipment purchased by the contractor becomes property of the Greene County School Department. During the year the school department paid \$3,225,378 to Chartwells. The school department renewed this contract for the 2019-2020 fiscal year with an increase in the per meal cost of 2.5 percent to \$3.1901.

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 Superintendent of Highways

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

Office of Director of Schools

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

M. Subsequent Events

Subsequent to June 30, 2019, Greene County recognized capital lease proceeds of \$1,091,237 for communication equipment acquired under a five-year lease-purchase agreement. The agreement was entered into on June 24, 2019, with the lease term beginning July 1, 2019. Management expects to exercise its purchase option and retire the obligation during the 2019-20 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

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

	2014	2015	2016	2017	2018
Total Pension Liability					
Service Cost	\$ 1,530,277	\$ 1,524,102	\$ 1,509,730	\$ 1,605,535	\$ 1,577,416
Interest	4,332,043	4,545,585	4,768,957	4,919,196	5,076,773
Changes in Benefit Terms	0	0	0	751,500	0
Differences Between Actual and Expected Experience	(440,492)	(223,943)	(1,228,879)	(1,049,705)	726,157
Changes in Assumptions	0	0	0	1,592,264	0
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)
Net Change in Total Pension Liability	\$ 3,007,204	\$ 3,123,511	\$ 2,065,905	\$ 4,517,821	\$ 3,970,344
Total Pension Liability, Beginning	57,437,604	60,444,808	63,568,319	65,634,224	70,152,045
Total Pension Liability, Ending (a)	\$ 60,444,808	\$ 63,568,319	\$ 65,634,224	\$ 70,152,045	\$ 74,122,389
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,508,581	\$ 1,263,875
Contributions - Employee	916,083	920,290	941,286	890,337	948,302
Net Investment Income	8,810,783	1,912,201	1,696,610	7,386,254	5,931,058
Benefit Payments, Including Refunds of Employee Contributions	(2,414,624)	(2,722,233)	(2,983,903)	(3,300,969)	(3,410,002)
Administrative Expense	(28,949)	(35,868)	(47,321)	(61,960)	(65,870)
Net Change in Plan Fiduciary Net Position	\$ 9,173,098	\$ 1,980,784	\$ 1,557,904	\$ 6,422,243	\$ 4,667,363
Plan Fiduciary Net Position, Beginning	52,951,290	62,124,388	64,105,172	65,663,076	72,085,319
Plan Fiduciary Net Position, Ending (b)	\$ 62,124,388	\$ 64,105,172	\$ 65,663,076	\$ 72,085,319	\$ 76,752,682
Net Pension Liability (Asset), Ending (a - b)	\$ (1,679,580)	\$ (536,853)	\$ (28,852)	\$ (1,933,274)	\$ (2,630,293)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	102.78%	100.84%	100.04%	102.76%	103.55%
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(9.19%)	(2.94%)	(0.15%)	(10.87%)	(13.93%)

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

Note: The agent plan is a single plan that is participated in by the primary government and non-certified employees of the discretely presented school department.

Exhibit F-2

Greene County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 1,889,805	\$ 1,906,394	\$ 1,951,232	\$ 1,099,411	\$ 886,237	\$ 998,164
Less Contributions in Relation to the Actuarially Determined Contribution	(1,889,805)	(1,906,394)	(1,951,232)	(1,508,581)	(1,263,875)	(1,380,244)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (409,170)	\$ (377,638)	\$ (382,080)
Covered Payroll	\$ 18,276,660	\$ 18,277,989	\$ 18,717,510	\$ 17,789,817	\$ 18,881,840	\$ 21,328,285
Contributions as a Percentage of Covered Payroll	10.34%	10.43%	10.42%	8.48%	6.69%	6.47%

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

Note: The agent plan is a single plan that is participated in by the primary government and non-certified employees of the discretely presented school department.

Exhibit F-3

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

	2015	2016	2017	2018	2019*
Contractually Required Contribution	\$ 37,077	\$ 75,000	\$ 98,732	\$ 135,902	\$ 81,127
Less: Contributions in Relation to the Contractually Required Contribution	(37,077)	(75,000)	(98,732)	(135,902)	(81,127)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 926,922	\$ 1,875,011	\$ 2,557,849	\$ 3,307,033	\$ 4,181,762
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	3.86%	4.11%	1.94%

* - In FY 2019 the school department placed the actuarially determined contribution into the pension plan and placed \$86,650 into the Pension Stabilization Reserve Trust.

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

Exhibit F-4

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

	2014	2015	2016	2017	2018	2019
Contractually Required Contribution	\$ 2,268,201	\$ 2,235,478	\$ 2,226,328	\$ 2,209,702	\$ 2,178,129	\$ 2,482,264
Less: Contributions in Relation to the Contractually Determined Contribution	(2,268,201)	(2,235,478)	(2,226,328)	(2,209,702)	(2,178,129)	(2,482,264)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 25,542,808	\$ 24,728,760	\$ 24,627,538	\$ 24,354,059	\$ 24,078,286	\$ 23,731,015
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.07%	9.05%	10.46%

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

Exhibit F-5

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

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

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

Exhibit F-6

Greene County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Greene County School Department
For the Fiscal Year Ended June 30

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

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

Exhibit F-7

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

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

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%

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

Greene County, TennesseeSchedule of Changes in the Total OPEB Liability and Related Ratios - Local Education PlanDiscretely Presented Greene County School DepartmentFor the Fiscal Year Ended June 30

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

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%

(b) The assumed initial trend rate applicable to the 2019 plan year was revised from 5.4% to 6.75%.

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, 2019

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2019 were calculated based on the June 30, 2017, actuarial valuation.

Methods and assumptions used to determine contribution rates:

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

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

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county and the issuance of capital outlay notes and bonds contributed to the school department.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for transactions related to industrial capital projects.

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

Exhibit G-1

Greene County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitutional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 4,103	\$ 4,103	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	268,111	0	268,111	1,247,025	1,946,239	3,193,264
Accounts Receivable	0	38,558	38,558	0	0	0
Due from Other Governments	0	0	0	0	236,372	236,372
Property Taxes Receivable	0	0	0	1,732,415	63,216	1,795,631
Allowance for Uncollectible Property Taxes	0	0	0	(43,467)	(17,752)	(61,219)
Total Assets	\$ 268,111	\$ 42,661	\$ 310,772	\$ 2,935,973	\$ 2,228,075	\$ 5,164,048
<u>LIABILITIES</u>						
Accounts Payable	\$ 6,236	\$ 0	\$ 6,236	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	42,661	42,661	0	0	0
Other Current Liabilities	58,207	0	58,207	0	0	0
Total Liabilities	\$ 64,443	\$ 42,661	\$ 107,104	\$ 0	\$ 0	\$ 0
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,636,714	\$ 0	\$ 1,636,714
Deferred Delinquent Property Taxes	0	0	0	42,654	35,540	78,194
Other Deferred/Unavailable Revenue	0	0	0	0	171,621	171,621
Total Deferred Inflows of Resources	\$ 0	\$ 0	\$ 0	\$ 1,679,368	\$ 207,161	\$ 1,886,529

(Continued)

Exhibit G-1

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

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 203,668	\$ 0	\$ 203,668	\$ 0	\$ 0	\$ 0
Restricted for Debt Service	0	0	0	1,188,041	127,668	1,315,709
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for Debt Service	0	0	0	68,564	1,893,246	1,961,810
Total Fund Balances	<u>\$ 203,668</u>	<u>\$ 0</u>	<u>\$ 203,668</u>	<u>\$ 1,256,605</u>	<u>\$ 2,020,914</u>	<u>\$ 3,277,519</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 268,111</u>	<u>\$ 42,661</u>	<u>\$ 310,772</u>	<u>\$ 2,935,973</u>	<u>\$ 2,228,075</u>	<u>\$ 5,164,048</u>

(Continued)

Exhibit G-1

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

	<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
	General Capital Projects	Other Capital Projects	Total	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 4,103
Equity in Pooled Cash and Investments	1,013,268	81,458	1,094,726	4,556,101
Accounts Receivable	0	12,651	12,651	51,209
Due from Other Governments	3,750	0	3,750	240,122
Property Taxes Receivable	792,567	0	792,567	2,588,198
Allowance for Uncollectible Property Taxes	(19,612)	0	(19,612)	(80,831)
Total Assets	\$ 1,789,973	\$ 94,109	\$ 1,884,082	\$ 7,358,902
<u>LIABILITIES</u>				
Accounts Payable	\$ 130	\$ 53,429	\$ 53,559	\$ 59,795
Due to Other Funds	0	0	0	42,661
Other Current Liabilities	0	0	0	58,207
Total Liabilities	\$ 130	\$ 53,429	\$ 53,559	\$ 160,663
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 752,859	\$ 0	\$ 752,859	\$ 2,389,573
Deferred Delinquent Property Taxes	18,836	0	18,836	97,030
Other Deferred/Unavailable Revenue	0	0	0	171,621
Total Deferred Inflows of Resources	\$ 771,695	\$ 0	\$ 771,695	\$ 2,658,224

(Continued)

Exhibit G-1

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

FUND BALANCES

Restricted:

Restricted for Public Safety

Restricted for Debt Service

Restricted for Capital Projects

Committed:

Committed for Debt Service

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Capital Projects Funds			Total Nonmajor Governmental Funds
General Capital Projects	Other Capital Projects	Total	
\$ 0	\$ 0	\$ 0	\$ 203,668
0	0	0	1,315,709
1,018,148	40,680	1,058,828	1,058,828
0	0	0	1,961,810
\$ 1,018,148	\$ 40,680	\$ 1,058,828	\$ 4,540,015
\$ 1,789,973	\$ 94,109	\$ 1,884,082	\$ 7,358,902

Exhibit G-2

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 1,865,332	\$ 2,298,584	\$ 4,163,916
Fines, Forfeitures, and Penalties	68,165	0	68,165	0	0	0
Charges for Current Services	0	9,238	9,238	0	0	0
Other Local Revenues	686	0	686	37,373	55,016	92,389
State of Tennessee	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	255,336	255,336
Total Revenues	\$ 68,851	\$ 9,238	\$ 78,089	\$ 1,902,705	\$ 2,608,936	\$ 4,511,641
<u>Expenditures</u>						
Current:						
Finance	\$ 0	\$ 56	\$ 56	\$ 0	\$ 0	\$ 0
Administration of Justice	0	8,922	8,922	0	0	0
Public Safety	60,868	260	61,128	0	0	0
Other Operations	0	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	1,395,000	1,512,928	2,907,928
Interest on Debt	0	0	0	273,313	441,540	714,853
Other Debt Service	0	0	0	33,259	40,041	73,300
Capital Projects	0	0	0	0	0	0
Total Expenditures	\$ 60,868	\$ 9,238	\$ 70,106	\$ 1,701,572	\$ 1,994,509	\$ 3,696,081

(Continued)

Exhibit G-2

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

	Special Revenue Funds			Debt Service Funds		
	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service	Education Debt Service	Total
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,983	\$ 0	\$ 7,983	\$ 201,133	\$ 614,427	\$ 815,560
Net Change in Fund Balances	\$ 7,983	\$ 0	\$ 7,983	\$ 201,133	\$ 614,427	\$ 815,560
Fund Balance, July 1, 2018	195,685	0	195,685	1,055,472	1,406,487	2,461,959
Fund Balance, June 30, 2019	\$ 203,668	\$ 0	\$ 203,668	\$ 1,256,605	\$ 2,020,914	\$ 3,277,519

(Continued)

Exhibit G-2

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
<u>Revenues</u>					
Local Taxes	\$ 657,626	\$ 0	\$ 127,460	\$ 785,086	\$ 4,949,002
Fines, Forfeitures, and Penalties	0	0	0	0	68,165
Charges for Current Services	0	0	0	0	9,238
Other Local Revenues	61,410	0	0	61,410	154,485
State of Tennessee	0	161,050	0	161,050	161,050
Federal Government	121,952	42,367	0	164,319	164,319
Other Governments and Citizens Groups	0	0	0	0	255,336
Total Revenues	\$ 840,988	\$ 203,417	\$ 127,460	\$ 1,171,865	\$ 5,761,595
<u>Expenditures</u>					
Current:					
Finance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 56
Administration of Justice	0	0	0	0	8,922
Public Safety	0	0	0	0	61,128
Other Operations	0	161,050	0	161,050	161,050
Debt Service:					
Principal on Debt	0	0	0	0	2,907,928
Interest on Debt	0	0	0	0	714,853
Other Debt Service	0	0	0	0	73,300
Capital Projects	467,710	42,367	128,726	638,803	638,803
Total Expenditures	\$ 467,710	\$ 203,417	\$ 128,726	\$ 799,853	\$ 4,566,040

(Continued)

Exhibit G-2

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
Excess (Deficiency) of Revenues Over Expenditures	\$ 373,278	\$ 0	\$ (1,266)	\$ 372,012	\$ 1,195,555
Net Change in Fund Balances	\$ 373,278	\$ 0	\$ (1,266)	\$ 372,012	\$ 1,195,555
Fund Balance, July 1, 2018	644,870	0	41,946	686,816	3,344,460
Fund Balance, June 30, 2019	\$ 1,018,148	\$ 0	\$ 40,680	\$ 1,058,828	\$ 4,540,015

Exhibit G-3

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 68,165	\$ 0	\$ 0	\$ 68,165	\$ 52,000	\$ 52,000	\$ 16,165
Other Local Revenues	686	0	0	686	0	0	686
Total Revenues	\$ 68,851	\$ 0	\$ 0	\$ 68,851	\$ 52,000	\$ 52,000	\$ 16,851
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 60,868	\$ (18,135)	\$ 8,523	\$ 51,256	\$ 158,000	\$ 158,000	\$ 106,744
Total Expenditures	\$ 60,868	\$ (18,135)	\$ 8,523	\$ 51,256	\$ 158,000	\$ 158,000	\$ 106,744
Excess (Deficiency) of Revenues Over Expenditures	\$ 7,983	\$ 18,135	\$ (8,523)	\$ 17,595	\$ (106,000)	\$ (106,000)	\$ 123,595
Net Change in Fund Balance	\$ 7,983	\$ 18,135	\$ (8,523)	\$ 17,595	\$ (106,000)	\$ (106,000)	\$ 123,595
Fund Balance, July 1, 2018	195,685	(18,135)	0	177,550	177,550	177,550	0
Fund Balance, June 30, 2019	\$ 203,668	\$ 0	\$ (8,523)	\$ 195,145	\$ 71,550	\$ 71,550	\$ 123,595

Exhibit G-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,865,332	\$ 1,783,246	\$ 1,783,246	\$ 82,086
Other Local Revenues	37,373	1,000	1,000	36,373
Total Revenues	<u>\$ 1,902,705</u>	<u>\$ 1,784,246</u>	<u>\$ 1,784,246</u>	<u>\$ 118,459</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 485,000	\$ 485,000	\$ 485,000	\$ 0
Highways and Streets	910,000	910,000	910,000	0
<u>Interest on Debt</u>				
General Government	67,375	69,310	67,375	0
Highways and Streets	205,938	204,003	205,938	0
<u>Other Debt Service</u>				
General Government	33,259	37,250	37,250	3,991
Total Expenditures	<u>\$ 1,701,572</u>	<u>\$ 1,705,563</u>	<u>\$ 1,705,563</u>	<u>\$ 3,991</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 201,133</u>	<u>\$ 78,683</u>	<u>\$ 78,683</u>	<u>\$ 122,450</u>
Net Change in Fund Balance	\$ 201,133	\$ 78,683	\$ 78,683	\$ 122,450
Fund Balance, July 1, 2018	<u>1,055,472</u>	<u>1,055,472</u>	<u>1,055,472</u>	<u>0</u>
Fund Balance, June 30, 2019	<u>\$ 1,256,605</u>	<u>\$ 1,134,155</u>	<u>\$ 1,134,155</u>	<u>\$ 122,450</u>

Exhibit G-5

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Education Debt Service Fund
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,298,584	\$ 2,150,450	\$ 2,150,450	\$ 148,134
Other Local Revenues	55,016	6,000	6,000	49,016
Other Governments and Citizens Groups	255,336	127,668	127,668	127,668
Total Revenues	<u>\$ 2,608,936</u>	<u>\$ 2,284,118</u>	<u>\$ 2,284,118</u>	<u>\$ 324,818</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,512,928	\$ 1,512,928	\$ 1,512,928	\$ 0
<u>Interest on Debt</u>				
Education	441,540	441,540	441,540	0
<u>Other Debt Service</u>				
Education	40,041	50,500	50,500	10,459
Total Expenditures	<u>\$ 1,994,509</u>	<u>\$ 2,004,968</u>	<u>\$ 2,004,968</u>	<u>\$ 10,459</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 614,427</u>	<u>\$ 279,150</u>	<u>\$ 279,150</u>	<u>\$ 335,277</u>
Net Change in Fund Balance	\$ 614,427	\$ 279,150	\$ 279,150	\$ 335,277
Fund Balance, July 1, 2018	<u>1,406,487</u>	<u>1,406,487</u>	<u>1,406,487</u>	<u>0</u>
Fund Balance, June 30, 2019	<u>\$ 2,020,914</u>	<u>\$ 1,685,637</u>	<u>\$ 1,685,637</u>	<u>\$ 335,277</u>

Exhibit G-6

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 657,626	\$ 0	\$ 0	\$ 657,626	\$ 660,970	\$ 660,970	\$ (3,344)
Other Local Revenues	61,410	0	0	61,410	45,000	45,000	16,410
Federal Government	121,952	0	0	121,952	84,120	84,120	37,832
Total Revenues	<u>\$ 840,988</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 840,988</u>	<u>\$ 790,090</u>	<u>\$ 790,090</u>	<u>\$ 50,898</u>
<u>Expenditures</u>							
<u>Capital Projects</u>							
Other General Government Projects	\$ 467,710	\$ (25,465)	\$ 76,442	\$ 518,687	\$ 604,120	\$ 604,120	\$ 85,433
Total Expenditures	<u>\$ 467,710</u>	<u>\$ (25,465)</u>	<u>\$ 76,442</u>	<u>\$ 518,687</u>	<u>\$ 604,120</u>	<u>\$ 604,120</u>	<u>\$ 85,433</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 373,278</u>	<u>\$ 25,465</u>	<u>\$ (76,442)</u>	<u>\$ 322,301</u>	<u>\$ 185,970</u>	<u>\$ 185,970</u>	<u>\$ 136,331</u>
Net Change in Fund Balance	\$ 373,278	\$ 25,465	\$ (76,442)	\$ 322,301	\$ 185,970	\$ 185,970	\$ 136,331
Fund Balance, July 1, 2018	644,870	(25,465)	0	619,405	619,405	619,405	0
Fund Balance, June 30, 2019	<u><u>\$ 1,018,148</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (76,442)</u></u>	<u><u>\$ 941,706</u></u>	<u><u>\$ 805,375</u></u>	<u><u>\$ 805,375</u></u>	<u><u>\$ 136,331</u></u>

Exhibit G-7

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Capital Projects Fund
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 127,460	\$ 110,000	\$ 110,000	\$ 17,460
Total Revenues	<u>\$ 127,460</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 17,460</u>
<u>Expenditures</u>				
Capital Projects				
Social, Cultural, and Recreation Projects	\$ 128,726	\$ 142,800	\$ 142,800	\$ 14,074
Total Expenditures	<u>\$ 128,726</u>	<u>\$ 142,800</u>	<u>\$ 142,800</u>	<u>\$ 14,074</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,266)</u>	<u>\$ (32,800)</u>	<u>\$ (32,800)</u>	<u>\$ 31,534</u>
Net Change in Fund Balance	\$ (1,266)	\$ (32,800)	\$ (32,800)	\$ 31,534
Fund Balance, July 1, 2018	<u>41,946</u>	<u>41,946</u>	<u>41,946</u>	<u>0</u>
Fund Balance, June 30, 2019	<u><u>\$ 40,680</u></u>	<u><u>\$ 9,146</u></u>	<u><u>\$ 9,146</u></u>	<u><u>\$ 31,534</u></u>

Fiduciary Funds

Agency Funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

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

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenue held for the benefit of the Office of District Attorney General.

Other Agency Fund – The Other Agency Fund is used to remit tax increment financing revenues collected by the trustee that are remitted to the Industrial Development Board.

Exhibit H-1

Greene County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2019

	Agency Funds					
	Cities - Sales Tax	City School ADA - Greeneville	Constitu - tional Officers - Agency	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 2,589,323	\$ 0	\$ 0	\$ 2,589,323
Equity in Pooled Cash and Investments	0	0	0	85,635	220,977	306,612
Accounts Receivable	0	0	1,954	0	0	1,954
Due from Other Governments	1,520,712	566,429	0	34,626	0	2,121,767
Property Taxes Receivable	0	3,808,863	0	0	0	3,808,863
Allowance for Uncollectible Property Taxes	0	(95,939)	0	0	0	(95,939)
Total Assets	\$ 1,520,712	\$ 4,279,353	\$ 2,591,277	\$ 120,261	\$ 220,977	\$ 8,732,580
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 5,357	\$ 0	\$ 5,357
Due to Other Taxing Units	1,520,712	4,279,353	0	0	0	5,800,065
Due to Litigants, Heirs, and Others	0	0	2,591,277	0	220,977	2,812,254
Due to Joint Ventures	0	0	0	114,904	0	114,904
Total Liabilities	\$ 1,520,712	\$ 4,279,353	\$ 2,591,277	\$ 120,261	\$ 220,977	\$ 8,732,580

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2019

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,502,826	\$ 8,502,826	\$ 0
Due from Other Governments	1,415,604	1,520,712	1,415,604	1,520,712
Total Assets	<u>\$ 1,415,604</u>	<u>\$ 10,023,538</u>	<u>\$ 9,918,430</u>	<u>\$ 1,520,712</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,415,604	\$ 10,023,538	\$ 9,918,430	\$ 1,520,712
Total Liabilities	<u>\$ 1,415,604</u>	<u>\$ 10,023,538</u>	<u>\$ 9,918,430</u>	<u>\$ 1,520,712</u>
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 2,710	\$ 6,637,093	\$ 6,639,803	\$ 0
Due from Other Governments	524,038	566,429	524,038	566,429
Property Taxes Receivable	3,653,924	3,808,863	3,653,924	3,808,863
Allowance for Uncollectible Property Taxes	(100,678)	(95,939)	(100,678)	(95,939)
Total Assets	<u>\$ 4,079,994</u>	<u>\$ 10,916,446</u>	<u>\$ 10,717,087</u>	<u>\$ 4,279,353</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 4,079,994	\$ 10,916,446	\$ 10,717,087	\$ 4,279,353
Total Liabilities	<u>\$ 4,079,994</u>	<u>\$ 10,916,446</u>	<u>\$ 10,717,087</u>	<u>\$ 4,279,353</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,517,756	\$ 19,155,947	\$ 19,084,380	\$ 2,589,323
Accounts Receivable	6,784	1,954	6,784	1,954
Total Assets	<u>\$ 2,524,540</u>	<u>\$ 19,157,901</u>	<u>\$ 19,091,164</u>	<u>\$ 2,591,277</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,524,540	\$ 19,157,901	\$ 19,091,164	\$ 2,591,277
Total Liabilities	<u>\$ 2,524,540</u>	<u>\$ 19,157,901</u>	<u>\$ 19,091,164</u>	<u>\$ 2,591,277</u>

(Continued)

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 85,017	\$ 206,857	\$ 206,239	\$ 85,635
Due from Other Governments	22,188	34,626	22,188	34,626
Total Assets	<u>\$ 107,205</u>	<u>\$ 241,483</u>	<u>\$ 228,427</u>	<u>\$ 120,261</u>
<u>Liabilities</u>				
Accounts Payable	\$ 6,528	\$ 5,357	\$ 6,528	\$ 5,357
Due to Joint Ventures	100,677	236,126	221,899	114,904
Total Liabilities	<u>\$ 107,205</u>	<u>\$ 241,483</u>	<u>\$ 228,427</u>	<u>\$ 120,261</u>
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 219,650	\$ 23,984	\$ 22,657	\$ 220,977
Total Assets	<u>\$ 219,650</u>	<u>\$ 23,984</u>	<u>\$ 22,657</u>	<u>\$ 220,977</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 219,650	\$ 23,984	\$ 22,657	\$ 220,977
Total Liabilities	<u>\$ 219,650</u>	<u>\$ 23,984</u>	<u>\$ 22,657</u>	<u>\$ 220,977</u>
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 46,099	\$ 46,099	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 46,099</u>	<u>\$ 46,099</u>	<u>\$ 0</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 46,099	\$ 46,099	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 46,099</u>	<u>\$ 46,099</u>	<u>\$ 0</u>

(Continued)

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,517,756	\$ 19,155,947	\$ 19,084,380	\$ 2,589,323
Equity in Pooled Cash and Investments	307,377	15,416,859	15,417,624	306,612
Accounts Receivable	6,784	1,954	6,784	1,954
Due from Other Governments	1,961,830	2,121,767	1,961,830	2,121,767
Property Taxes Receivable	3,653,924	3,808,863	3,653,924	3,808,863
Allowance for Uncollectible Property Taxes	(100,678)	(95,939)	(100,678)	(95,939)
Total Assets	<u>\$ 8,346,993</u>	<u>\$ 40,409,451</u>	<u>\$ 40,023,864</u>	<u>\$ 8,732,580</u>
<u>Liabilities</u>				
Accounts Payable	\$ 6,528	\$ 5,357	\$ 6,528	\$ 5,357
Due to Other Taxing Units	5,495,598	20,939,984	20,635,517	5,800,065
Due to Litigants, Heirs, and Others	2,744,190	19,227,984	19,159,920	2,812,254
Due to Joint Ventures	100,677	236,126	221,899	114,904
Total Liabilities	<u>\$ 8,346,993</u>	<u>\$ 40,409,451</u>	<u>\$ 40,023,864</u>	<u>\$ 8,732,580</u>

Greene County School Department

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

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

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

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

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

Exhibit I-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
					Total Governmental Activities
Governmental Activities:					
Instruction	\$ 32,452,077	\$ 247,258	\$ 4,496,119	\$ 0	\$ (27,708,700)
Support Services	16,465,394	189,905	246,461	0	(16,029,028)
Operation of Non-instructional Services	6,382,122	1,261,503	3,847,848	0	(1,272,771)
Total Governmental Activities	<u>\$ 55,299,593</u>	<u>\$ 1,698,666</u>	<u>\$ 8,590,428</u>	<u>\$ 0</u>	<u>\$ (45,010,499)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 7,605,306
Local Option Sales Tax					6,191,606
Mixed Drink Tax					1,623
Other Local Taxes					241
Grants and Contributions Not Restricted for Specific Programs					36,218,352
Unrestricted Investment Income					282,031
Miscellaneous					53,700
Gain on Investments					4,607
Total General Revenues					<u>\$ 50,357,466</u>
Change in Net Position					\$ 5,346,967
Net Position, July 1, 2018					<u>24,722,896</u>
Net Position, June 30, 2019					<u>\$ 30,069,863</u>

Exhibit I-2

Greene County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Greene County School Department
June 30, 2019

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 1,064,633	\$ 1,320	\$ 1,065,953
Equity in Pooled Cash and Investments	6,029,948	1,928,353	7,958,301
Accounts Receivable	530,706	1,728	532,434
Due from Other Governments	1,871,598	221,550	2,093,148
Property Taxes Receivable	7,984,673	914,744	8,899,417
Allowance for Uncollectible Property Taxes	(201,453)	(21,285)	(222,738)
Restricted Assets	91,257	0	91,257
Total Assets	\$ 17,371,362	\$ 3,046,410	\$ 20,417,772
<u>LIABILITIES</u>			
Accounts Payable	\$ 46,036	\$ 0	\$ 46,036
Contracts Payable	0	46,418	46,418
Other Current Liabilities	1,017,352	0	1,017,352
Total Liabilities	\$ 1,063,388	\$ 46,418	\$ 1,109,806
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 7,585,537	\$ 873,316	\$ 8,458,853
Deferred Delinquent Property Taxes	197,683	18,836	216,519
Other Deferred/Unavailable Revenue	540,634	0	540,634
Total Deferred Inflows of Resources	\$ 8,323,854	\$ 892,152	\$ 9,216,006
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 12,086	\$ 1,113,713	\$ 1,125,799
Restricted for Capital Projects	0	768,792	768,792
Restricted for Hybrid Retirement Stabilization Funds	91,257	0	91,257
Committed:			
Committed for Education	157,956	200,000	357,956
Committed for Capital Projects	0	25,335	25,335
Assigned:			
Assigned for Education	890,745	0	890,745
Assigned for Capital Projects	1,479,209	0	1,479,209
Unassigned	5,352,867	0	5,352,867
Total Fund Balances	\$ 7,984,120	\$ 2,107,840	\$ 10,091,960
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,371,362	\$ 3,046,410	\$ 20,417,772

Exhibit I-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented Greene County School Department
June 30, 2019

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$	10,091,960
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	974,743	
Add: construction in progress		79,900	
Add: buildings and improvements net of accumulated depreciation		25,598,376	
Add: other capital assets net of accumulated depreciation		<u>3,975,032</u>	30,628,051
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			757,153
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: compensated absences payable	\$	(178,566)	
Less: other postemployment benefits liability		(13,063,320)	
Less: termination benefits		<u>(164,375)</u>	(13,406,261)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years:			
Add: deferred outflows of resources related to pensions	\$	5,514,575	
Less: deferred inflows of resources related to pensions		(4,248,460)	
Add: deferred outflows of resources related to OPEB		1,147,779	
Less: deferred inflows of resources related to OPEB		<u>(3,740,215)</u>	(1,326,321)
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.			
Add: net pension assets - agent plan	\$	738,323	
Add: net pension assets - teacher retirement plans		<u>2,586,958</u>	<u>3,325,281</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>30,069,863</u></u>

Exhibit I-4

Greene County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 13,388,979	\$ 671,576	\$ 14,060,555
Licenses and Permits	1,986	0	1,986
Charges for Current Services	426,072	1,025,336	1,451,408
Other Local Revenues	1,737,080	18,240	1,755,320
State of Tennessee	36,602,163	55,166	36,657,329
Federal Government	185,875	7,309,341	7,495,216
Total Revenues	<u>\$ 52,342,155</u>	<u>\$ 9,079,659</u>	<u>\$ 61,421,814</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 31,244,636	\$ 3,385,073	\$ 34,629,709
Support Services	17,566,454	1,090,200	18,656,654
Operation of Non-Instructional Services	2,795,516	3,856,035	6,651,551
Capital Outlay	1,052,385	0	1,052,385
Debt Service:			
Other Debt Service	255,336	0	255,336
Capital Projects	0	509,385	509,385
Total Expenditures	<u>\$ 52,914,327</u>	<u>\$ 8,840,693</u>	<u>\$ 61,755,020</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (572,172)</u>	<u>\$ 238,966</u>	<u>\$ (333,206)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 22,000	\$ 0	\$ 22,000
Transfers Out	0	(22,000)	(22,000)
Total Other Financing Sources (Uses)	<u>\$ 22,000</u>	<u>\$ (22,000)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (550,172)	\$ 216,966	\$ (333,206)
Fund Balance, July 1, 2018	8,534,292	1,890,874	10,425,166
Fund Balance, June 30, 2019	<u>\$ 7,984,120</u>	<u>\$ 2,107,840</u>	<u>\$ 10,091,960</u>

Exhibit I-5

Greene County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ (333,206)
(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	\$ 1,213,514	
Less: current-year depreciation expense	<u>(1,744,965)</u>	(531,451)
(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/other deferred June 30, 2018	\$ (698,424)	
Add: deferred delinquent property taxes/other deferred June 30, 2019	<u>757,153</u>	58,729
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in OPEB liability	\$ 5,431,371	
Change in compensated absences payable	11,000	
Change in termination benefits	(10,235)	
Change in net pension asset/liability	2,431,049	
Change in deferred outflows related to pensions	98,985	
Change in deferred inflows related to pensions	968,702	
Change in deferred outflows related to opeb	200,312	
Change in deferred inflows related to opeb	<u>(2,978,289)</u>	<u>6,152,895</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 5,346,967</u>

Exhibit I-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department
June 30, 2019

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>ASSETS</u>					
Cash	\$ 0	\$ 1,320	\$ 1,320	\$ 0	\$ 1,320
Equity in Pooled Cash and Investments	200,064	937,197	1,137,261	791,092	1,928,353
Accounts Receivable	0	0	0	1,728	1,728
Due from Other Governments	21	221,529	221,550	0	221,550
Property Taxes Receivable	0	0	0	914,744	914,744
Allowance for Uncollectible Property Taxes	0	0	0	(21,285)	(21,285)
Total Assets	<u>\$ 200,085</u>	<u>\$ 1,160,046</u>	<u>\$ 1,360,131</u>	<u>\$ 1,686,279</u>	<u>\$ 3,046,410</u>
<u>LIABILITIES</u>					
Contracts Payable	\$ 0	\$ 46,418	\$ 46,418	\$ 0	\$ 46,418
Total Liabilities	<u>\$ 0</u>	<u>\$ 46,418</u>	<u>\$ 46,418</u>	<u>\$ 0</u>	<u>\$ 46,418</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 873,316	\$ 873,316
Deferred Delinquent Property Taxes	0	0	0	18,836	18,836
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 892,152</u>	<u>\$ 892,152</u>
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Education	\$ 85	\$ 1,113,628	\$ 1,113,713	\$ 0	\$ 1,113,713

(Continued)

Exhibit I-6

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

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
<u>FUND BALANCES (Cont.)</u>					
Restricted (Cont.):					
Restricted for Capital Projects	\$ 0	\$ 0	\$ 0	\$ 768,792	\$ 768,792
Committed:					
Committed for Education	200,000	0	200,000	0	200,000
Committed for Capital Projects	0	0	0	25,335	25,335
Total Fund Balances	<u>\$ 200,085</u>	<u>\$ 1,113,628</u>	<u>\$ 1,313,713</u>	<u>\$ 794,127</u>	<u>\$ 2,107,840</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 200,085</u>	<u>\$ 1,160,046</u>	<u>\$ 1,360,131</u>	<u>\$ 1,686,279</u>	<u>\$ 3,046,410</u>

Exhibit I-7

Greene County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
<u>Revenues</u>					
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 671,576	\$ 671,576
Charges for Current Services	0	1,025,336	1,025,336	0	1,025,336
Other Local Revenues	0	1,215	1,215	17,025	18,240
State of Tennessee	0	55,166	55,166	0	55,166
Federal Government	4,480,410	2,828,931	7,309,341	0	7,309,341
Total Revenues	\$ 4,480,410	\$ 3,910,648	\$ 8,391,058	\$ 688,601	\$ 9,079,659
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,385,073	\$ 0	\$ 3,385,073	\$ 0	\$ 3,385,073
Support Services	1,076,726	0	1,076,726	13,474	1,090,200
Operation of Non-Instructional Services	0	3,856,035	3,856,035	0	3,856,035
Capital Projects	0	0	0	509,385	509,385
Total Expenditures	\$ 4,461,799	\$ 3,856,035	\$ 8,317,834	\$ 522,859	\$ 8,840,693
Excess (Deficiency) of Revenues Over Expenditures	\$ 18,611	\$ 54,613	\$ 73,224	\$ 165,742	\$ 238,966
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (22,000)	\$ 0	\$ (22,000)	\$ 0	\$ (22,000)
Total Other Financing Sources (Uses)	\$ (22,000)	\$ 0	\$ (22,000)	\$ 0	\$ (22,000)

(Continued)

Exhibit I-7

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

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
Net Change in Fund Balances	\$ (3,389)	\$ 54,613	\$ 51,224	\$ 165,742	\$ 216,966
Fund Balance, July 1, 2018	203,474	1,059,015	1,262,489	628,385	1,890,874
Fund Balance, June 30, 2019	<u>\$ 200,085</u>	<u>\$ 1,113,628</u>	<u>\$ 1,313,713</u>	<u>\$ 794,127</u>	<u>\$ 2,107,840</u>

Exhibit I-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 13,388,979	\$ 0	\$ 0	\$ 13,388,979	\$ 12,918,700	\$ 13,335,700	\$ 53,279
Licenses and Permits	1,986	0	0	1,986	2,500	2,500	(514)
Charges for Current Services	426,072	0	0	426,072	365,524	390,524	35,548
Other Local Revenues	1,737,080	0	0	1,737,080	1,409,170	1,568,088	168,992
State of Tennessee	36,602,163	0	0	36,602,163	36,048,569	36,643,478	(41,315)
Federal Government	185,875	0	0	185,875	137,466	147,032	38,843
Total Revenues	\$ 52,342,155	\$ 0	\$ 0	\$ 52,342,155	\$ 50,881,929	\$ 52,087,322	\$ 254,833
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 26,210,683	\$ (193,915)	\$ 106,470	\$ 26,123,238	\$ 26,211,851	\$ 26,523,895	\$ 400,657
Special Education Program	3,390,443	0	0	3,390,443	3,457,568	3,455,090	64,647
Career and Technical Education Program	1,643,510	0	0	1,643,510	1,702,796	1,699,296	55,786
<u>Support Services</u>							
Attendance	159,152	0	0	159,152	155,685	160,499	1,347
Health Services	625,432	0	499	625,931	630,401	646,314	20,383
Other Student Support	1,304,606	(5,557)	150,296	1,449,345	1,250,864	1,500,324	50,979
Regular Instruction Program	2,283,285	(34,849)	28,277	2,276,713	2,304,780	2,319,281	42,568
Special Education Program	511,613	0	0	511,613	519,764	519,764	8,151
Career and Technical Education Program	108,264	0	0	108,264	112,685	113,410	5,146
Technology	168,404	(2,260)	1,377	167,521	161,000	173,986	6,465
Other Programs	320,029	0	0	320,029	0	320,029	0
Board of Education	966,316	(1,197)	1,225	966,344	1,229,863	1,232,863	266,519
Director of Schools	407,777	(343)	175	407,609	416,106	417,106	9,497
Office of the Principal	3,411,195	0	2,305	3,413,500	3,446,878	3,461,123	47,623
Fiscal Services	329,726	(2,240)	58,774	386,260	350,463	402,320	16,060
Operation of Plant	3,080,166	(2,253)	9,768	3,087,681	3,149,882	3,147,882	60,201
Maintenance of Plant	807,669	(30,657)	27,717	804,729	862,006	828,526	23,797
Transportation	2,992,759	(1,500)	13,844	3,005,103	2,947,553	3,046,535	41,432

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Central and Other	\$ 90,061	\$ 0	\$ 0	\$ 90,061	\$ 91,079	\$ 92,079	\$ 2,018
<u>Operation of Non-Instructional Services</u>							
Community Services	1,324,043	(1,650)	0	1,322,393	1,344,384	1,360,673	38,280
Early Childhood Education	1,471,473	(12,944)	1,890	1,460,419	1,409,897	1,463,597	3,178
<u>Capital Outlay</u>							
Regular Capital Outlay	1,052,385	(488,659)	1,277,868	1,841,594	5,000	1,881,786	40,192
<u>Other Debt Service</u>							
Education	255,336	0	0	255,336	130,000	257,668	2,332
Total Expenditures	\$ 52,914,327	\$ (778,024)	\$ 1,680,485	\$ 53,816,788	\$ 51,890,505	\$ 55,024,046	\$ 1,207,258
Excess (Deficiency) of Revenues Over Expenditures	\$ (572,172)	\$ 778,024	\$ (1,680,485)	\$ (1,474,633)	\$ (1,008,576)	\$ (2,936,724)	\$ 1,462,091
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 22,000	\$ 0	\$ 0	\$ 22,000	\$ 1,008,576	\$ 26,600	\$ (4,600)
Total Other Financing Sources	\$ 22,000	\$ 0	\$ 0	\$ 22,000	\$ 1,008,576	\$ 26,600	\$ (4,600)
Net Change in Fund Balance	\$ (550,172)	\$ 778,024	\$ (1,680,485)	\$ (1,452,633)	\$ 0	\$ (2,910,124)	\$ 1,457,491
Fund Balance, July 1, 2018	8,534,292	(778,024)	0	7,756,268	5,085,945	5,085,945	2,670,323
Fund Balance, June 30, 2019	\$ 7,984,120	\$ 0	\$ (1,680,485)	\$ 6,303,635	\$ 5,085,945	\$ 2,175,821	\$ 4,127,814

Exhibit I-9

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Greene County School Department
School Federal Projects Fund
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 4,480,410	\$ 4,425,161	\$ 5,158,401	\$ (677,991)
Total Revenues	\$ 4,480,410	\$ 4,425,161	\$ 5,158,401	\$ (677,991)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,829,537	\$ 1,766,915	\$ 2,008,803	\$ 179,266
Alternative Instruction Program	12,288	49,631	49,106	36,818
Special Education Program	1,502,429	1,479,087	1,636,010	133,581
Career and Technical Education Program	40,819	50,910	49,667	8,848
<u>Support Services</u>				
Other Student Support	248,054	203,894	275,101	27,047
Regular Instruction Program	366,591	405,804	627,989	261,398
Alternative Instruction Program	11,198	17,156	16,972	5,774
Special Education Program	447,923	426,764	469,753	21,830
Career and Technical Education Program	2,960	3,000	3,000	40
Total Expenditures	\$ 4,461,799	\$ 4,403,161	\$ 5,136,401	\$ 674,602
Excess (Deficiency) of Revenues Over Expenditures	\$ 18,611	\$ 22,000	\$ 22,000	\$ (3,389)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ 0
Total Other Financing Sources	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ 0
Net Change in Fund Balance	\$ (3,389)	\$ 0	\$ 0	\$ (3,389)
Fund Balance, July 1, 2018	203,474	0	0	203,474
Fund Balance, June 30, 2019	\$ 200,085	\$ 0	\$ 0	\$ 200,085

Exhibit I-10

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, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,025,336	\$ 968,431	\$ 1,000,431	\$ 24,905
Other Local Revenues	1,215	1,000	1,000	215
State of Tennessee	55,166	32,332	52,332	2,834
Federal Government	2,828,931	3,099,721	3,124,721	(295,790)
Total Revenues	<u>\$ 3,910,648</u>	<u>\$ 4,101,484</u>	<u>\$ 4,178,484</u>	<u>\$ (267,836)</u>
<u>Expenditures</u>				
<u>Operation of Non-Instructional Services</u>				
Food Service	\$ 3,856,035	\$ 4,101,484	\$ 4,382,939	\$ 526,904
Total Expenditures	<u>\$ 3,856,035</u>	<u>\$ 4,101,484</u>	<u>\$ 4,382,939</u>	<u>\$ 526,904</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 54,613</u>	<u>\$ 0</u>	<u>\$ (204,455)</u>	<u>\$ 259,068</u>
Net Change in Fund Balance	\$ 54,613	\$ 0	\$ (204,455)	\$ 259,068
Fund Balance, July 1, 2018	<u>1,059,015</u>	<u>845,640</u>	<u>845,640</u>	<u>213,375</u>
Fund Balance, June 30, 2019	<u><u>\$ 1,113,628</u></u>	<u><u>\$ 845,640</u></u>	<u><u>\$ 641,185</u></u>	<u><u>\$ 472,443</u></u>

Exhibit I-11

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
Education Capital Projects Fund
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 671,576	\$ 0	\$ 0	\$ 671,576	\$ 627,950	\$ 673,700	\$ (2,124)
Other Local Revenues	17,025	0	0	17,025	2,000	16,000	1,025
Total Revenues	<u>\$ 688,601</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 688,601</u>	<u>\$ 629,950</u>	<u>\$ 689,700</u>	<u>\$ (1,099)</u>
<u>Expenditures</u>							
<u>Support Services</u>							
Board of Education	\$ 13,474	\$ 0	\$ 0	\$ 13,474	\$ 0	\$ 23,000	\$ 9,526
<u>Capital Projects</u>							
Education Capital Projects	509,385	(509,384)	532,716	532,717	629,950	666,700	133,983
Total Expenditures	<u>\$ 522,859</u>	<u>\$ (509,384)</u>	<u>\$ 532,716</u>	<u>\$ 546,191</u>	<u>\$ 629,950</u>	<u>\$ 689,700</u>	<u>\$ 143,509</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 165,742</u>	<u>\$ 509,384</u>	<u>\$ (532,716)</u>	<u>\$ 142,410</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 142,410</u>
Net Change in Fund Balance	\$ 165,742	\$ 509,384	\$ (532,716)	\$ 142,410	\$ 0	\$ 0	\$ 142,410
Fund Balance, July 1, 2018	<u>628,385</u>	<u>(509,384)</u>	<u>0</u>	<u>119,001</u>	<u>0</u>	<u>0</u>	<u>119,001</u>
Fund Balance, June 30, 2019	<u><u>\$ 794,127</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (532,716)</u></u>	<u><u>\$ 261,411</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 261,411</u></u>

MISCELLANEOUS SCHEDULES

Exhibit J-1

Greene County, Tennessee
Schedule of Changes in Long-term Other Loans and Bonds
For the Year Ended June 30, 2019

Description of Indebtedness	Original Amount of Issue	Interest Rate		Date of Issue	Last Maturity Date	Outstanding 7-1-18	Paid and/or Matured During Period	Outstanding 6-30-19
<u>OTHER LOANS PAYABLE</u>								
<u>Payable through Education Debt Service Fund</u>								
Energy Efficient Schools Initiative	\$ 809,679	0.75	%	6-24-16	12-1-23	\$ 687,663	\$ 122,928	\$ 564,735
Total Payable through Education Debt Service Fund						\$ 687,663	\$ 122,928	\$ 564,735
Total Other Loans Payable						\$ 687,663	\$ 122,928	\$ 564,735
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
General Obligation	8,170,000	2 to 3		9-2-10	6-1-25	\$ 7,045,000	\$ 205,000	\$ 6,840,000
General Obligation - Refunding	6,665,000	2 to 2.1		11-30-11	6-1-21	2,820,000	910,000	1,910,000
General Obligation - Refunding	2,305,000	2		5-23-14	6-1-23	1,440,000	280,000	1,160,000
Total Payable through General Debt Service Fund						\$ 11,305,000	\$ 1,395,000	\$ 9,910,000
<u>Payable through Education Debt Service Fund</u>								
Rural School Bonds - 2010	990,000	2.25 to 2.75		9-2-10	6-1-20	\$ 655,000	\$ 325,000	\$ 330,000
Rural School Refunding Bonds, Series 2016	12,135,000	2 to 5		6-8-16	6-1-26	10,165,000	1,065,000	9,100,000
Total Payable through Education Debt Service Fund						\$ 10,820,000	\$ 1,390,000	\$ 9,430,000
Total Bonds Payable						\$ 22,125,000	\$ 2,785,000	\$ 19,340,000

Exhibit J-2

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

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2020	\$ 123,852	\$ 3,816	\$ 127,668
2021	124,788	2,880	127,668
2022	125,724	1,944	127,668
2023	126,672	996	127,668
2024	63,699	121	63,820
Total	\$ 564,735	\$ 9,757	\$ 574,492

Year Ending June 30	Bonds		
	Principal	Interest	Total
2020	\$ 2,885,000	\$ 620,583	\$ 3,505,583
2021	2,650,000	527,539	3,177,539
2022	3,070,000	437,531	3,507,531
2023	3,175,000	331,356	3,506,356
2024	2,990,000	218,950	3,208,950
2025	3,105,000	106,012	3,211,012
2026	1,465,000	29,300	1,494,300
Total	\$ 19,340,000	\$ 2,271,271	\$ 21,611,271

Exhibit J-3

Greene County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Special Purpose	General	Reimburse expenses	<u>\$ 97,987</u>
Total Transfers Primary Government			<u><u>\$ 97,987</u></u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 22,000</u>
Total Transfers Discretely Presented Greene County School Department			<u><u>\$ 22,000</u></u>

Exhibit J-4

Greene County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor				
David Crum (7-1-18 through 8-31-18)	Section 8-24-102, <i>TCA</i>	\$ 18,837	\$ 100,000	The Cincinnati Insurance Company
Kevin Morrison (9-1-18 through 6-30-19)	Section 8-24-102, <i>TCA</i>	94,183	100,000	"
Highway Superintendent				
David Weems (7-1-18 through 8-31-18)	Section 8-24-102, <i>TCA</i>	16,309	100,000	"
Kevin Swatsell (9-1-18 through 6-30-19)	Section 8-24-102, <i>TCA</i>	81,544	100,000	"
Director of Schools	State Board of Education and County Board of Education	109,166 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	88,957	2,327,533	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	88,957	50,000	"
Director of Accounts and Budgets	County Commission	69,550	100,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	88,957	100,000	"
Circuit and General Sessions Courts Clerk				
Pam Venerable (7-1-18 through 8-31-18)	Section 8-24-102, <i>TCA</i>	14,826	100,000	"
Christopher Shepard (9-1-18 through 6-30-19)	Section 8-24-102, <i>TCA</i>	74,131	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	88,957 (2)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	88,957	100,000	"
Sheriff				
Pat Hankins (7-1-18 through 8-31-18)	Section 8-24-102, <i>TCA</i> , and County Commission	17,940 (3)	100,000	"
Wesley Holt (9-1-18 through 6-30-19)	Section 8-24-102, <i>TCA</i> , and County Commission	89,698 (4)	100,000	"
Purchasing Agent	County Commission	44,852	100,000	"
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	The Cincinnati Insurance Company
Public Employee Dishonesty - School Department			150,000	Travelers Casualty and Surety Company of America

(1) Includes vehicle allowance of \$5,166 and does not include chief executive officer training supplement of \$1,000.

(2) Does not include \$8,922 of special commissioner fees.

(3) Includes \$1,631 for serving as a workhouse superintendent and does not include \$600 for a law enforcement training supplement.

(4) Includes \$8,154 for serving as a workhouse superintendent and does not include \$600 for a law enforcement training supplement.

Exhibit J-5

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2019

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 9,405,060	\$ 1,924,222	\$ 599,763	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	244,528	60,593	16,056	0	0	0
Trustee's Collections - Bankruptcy	1,326	353	100	0	0	39
Circuit Clerk/Clerk and Master Collections - Prior Years	109,220	29,090	7,456	0	0	0
Interest and Penalty	99,246	25,549	6,829	0	0	550
Payments in-Lieu-of Taxes - T.V.A.	5,176	1,079	336	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	12,484	2,657	828	0	0	0
Payments in-Lieu-of Taxes - Other	35,374	7,269	2,266	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	1,221,407	0	0	0	0	0
Hotel/Motel Tax	191,190	0	0	0	0	0
Wheel Tax	840,394	0	0	0	0	3,011,410
Litigation Tax - General	249,943	0	0	0	0	0
Litigation Tax - Special Purpose	160,311	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	662,599	0	0	0	0	0
Mixed Drink Tax	1,623	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	131,327
Other County Local Option Taxes	160,220	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	32,547	6,661	2,076	0	0	0
Wholesale Beer Tax	183,221	0	0	0	0	0
Total Local Taxes	\$ 13,615,869	\$ 2,057,473	\$ 635,710	\$ 0	\$ 0	\$ 3,143,326

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,993	\$ 0	\$ 0	\$ 0	\$ 0	0
Animal Vaccination	14,855	0	0	0	0	0
Cable TV Franchise	401,818	0	0	0	0	0
<u>Permits</u>						
Beer Permits	2,470	0	0	0	0	0
Building Permits	179,405	0	0	0	0	0
Other Permits	0	0	0	0	0	300
Total Licenses and Permits	\$ 601,541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 17,238	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	9,622	0	0	0	0	0
Drug Control Fines	0	0	0	10,096	0	0
Jail Fees	7,236	0	0	0	0	0
Data Entry Fee - Circuit Court	3,382	0	0	0	0	0
Courtroom Security Fee	6,312	0	0	0	0	0
<u>Criminal Court</u>						
Fines	4,040	0	0	0	0	0
Drug Court Fees	1,583	0	0	0	0	0
DUI Treatment Fines	2,421	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	45,293	0	0	0	0	0
Officers Costs	110,785	0	0	0	0	0
Game and Fish Fines	176	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 15,455	\$ 0	\$ 0
Drug Court Fees	12,626	0	0	0	0	0
Jail Fees	104,717	0	0	0	0	0
DUI Treatment Fines	11,153	0	0	0	0	0
Data Entry Fee - General Sessions Court	39,520	0	0	0	0	0
Courtroom Security Fee	137,802	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	5,197	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	1,774	0	0	0	0	0
Data Entry Fee - Chancery Court	6,840	0	0	0	0	0
Courtroom Security Fee	8,376	0	0	0	0	0
<u>Other Courts - In-county</u>						
Drug Court Fees	2,975	0	0	0	0	0
<u>Judicial District Drug Program</u>						
Fines	104	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	22,947	0	0	42,614	0	0
Total Fines, Forfeitures, and Penalties	\$ 562,119	\$ 0	\$ 0	\$ 68,165	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 169,719	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	23,239	0	0	0	0
Patient Charges	4,357,618	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Work Release Charges for Board	\$ 4,520	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other General Service Charges	16,780	0	0	0	0	0
Service Charges	7,225	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	11,680	0	0	0	0	0
Copy Fees	1,473	0	0	0	0	0
Telephone Commissions	71,000	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	316	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	8,922	0
Data Processing Fee - Register	19,400	0	0	0	0	0
Data Processing Fee - Sheriff	7,564	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	7,500	0	0	0	0	0
Data Processing Fee - County Clerk	8,643	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	780	0	0	0	0	0
Total Charges for Current Services	\$ 4,514,183	\$ 192,958	\$ 0	\$ 0	\$ 9,238	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 256,197	\$ 50,300	\$ 48,987	\$ 0	\$ 0	\$ 0
Lease/Rentals	6,875	34,992	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	26,378
Commissary Sales	658,499	0	0	0	0	0
Sale of Recycled Materials	4,568	135,614	0	0	0	2,950
Miscellaneous Refunds	506	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	\$ 30,912	\$ 0	\$ 0	\$ 0	\$ 0	0
Sale of Equipment	133,563	7,875	0	686	0	195,263
Contributions and Gifts	31,404	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	6,195	0	0	0	0	1,344
Total Other Local Revenues	<u>\$ 1,128,719</u>	<u>\$ 228,781</u>	<u>\$ 48,987</u>	<u>\$ 686</u>	<u>\$ 0</u>	<u>\$ 225,935</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 898,828	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	187,112	0	0	0	0	0
General Sessions Court Clerk	763,898	0	0	0	0	0
Clerk and Master	225,123	0	0	0	0	0
Register	264,518	0	0	0	0	0
Sheriff	20,966	0	0	0	0	0
Trustee	941,202	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 3,301,647</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Grants	0	110,286	0	0	0	0
Other General Government Grants	46,052	0	0	0	0	0
<u>Public Safety Grants</u>						
Other Public Safety Grants	54,343	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 498,389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>						
Litter Program	67,930	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	171,959	0	0	0	0	0
Beer Tax	17,959	0	0	0	0	0
Vehicle Certificate of Title Fees	13,387	0	0	0	0	0
Alcoholic Beverage Tax	140,675	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	1,172,530	0	0	0
State Revenue Sharing - Telecommunications	76,423	0	0	0	0	0
Contracted Prisoner Boarding	1,285,752	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	3,030,906
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	15,164	0	0	0	0	0
State Shared Sales Tax - Cities	10,846	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	236,940	0	0	0	0	0
Total State of Tennessee	\$ 2,644,819	\$ 110,286	\$ 1,172,530	\$ 0	\$ 0	\$ 3,080,571
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement	47,000	0	0	0	0	0
Disaster Relief	7,626	0	0	0	0	0
Law Enforcement Grants	10,284	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works
<u>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	\$ 11,958	\$ 0	\$ 0	\$ 0	\$ 0	0
Forest Service	0	0	0	0	0	11,773
Other Direct Federal Revenue	78,147	0	0	0	0	0
Total Federal Government	<u>\$ 155,015</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>11,773</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 173,040	\$ 0	\$ 0	\$ 0	\$ 0	0
Paving and Maintenance	0	0	0	0	0	2,656
Contributions	138,000	0	0	0	0	0
Contracted Services	9,944	0	0	0	0	44,487
<u>Citizens Groups</u>						
Donations	385	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 321,369</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>47,143</u>
Total	<u>\$ 26,845,281</u>	<u>\$ 2,589,498</u>	<u>\$ 1,857,227</u>	<u>\$ 68,851</u>	<u>\$ 9,238</u>	<u>\$ 6,509,048</u>

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 1,439,288	\$ 1,417,601	\$ 631,789	\$ 0	\$ 0	\$ 15,417,723
Trustee's Collections - Prior Year	38,302	58,104	10,954	0	0	428,537
Trustee's Collections - Bankruptcy	229	458	54	0	0	2,559
Circuit Clerk/Clerk and Master Collections - Prior Years	17,673	39,030	4,597	0	0	207,066
Interest and Penalty	16,225	26,206	4,533	0	0	179,138
Payments in-Lieu-of Taxes - T.V.A.	802	1,204	341	0	0	8,938
Payments in-Lieu-of Taxes - Local Utilities	1,974	3,044	806	0	0	21,793
Payments in-Lieu-of Taxes - Other	5,401	6,766	2,366	0	0	59,442
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	738,913	0	0	0	1,960,320
Hotel/Motel Tax	114,809	0	0	0	127,460	433,459
Wheel Tax	0	0	0	0	0	3,851,804
Litigation Tax - General	0	0	0	0	0	249,943
Litigation Tax - Special Purpose	0	0	0	0	0	160,311
Litigation Tax - Jail, Workhouse, or Courthouse	225,680	0	0	0	0	225,680
Business Tax	0	0	0	0	0	662,599
Mixed Drink Tax	0	0	0	0	0	1,623
Mineral Severance Tax	0	0	0	0	0	131,327
Other County Local Option Taxes	0	0	0	0	0	160,220
<u>Statutory Local Taxes</u>						
Bank Excise Tax	4,949	7,258	2,186	0	0	55,677
Wholesale Beer Tax	0	0	0	0	0	183,221
Total Local Taxes	\$ 1,865,332	\$ 2,298,584	\$ 657,626	\$ 0	\$ 127,460	\$ 24,401,380

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,993
Animal Vaccination	0	0	0	0	0	14,855
Cable TV Franchise	0	0	0	0	0	401,818
<u>Permits</u>						
Beer Permits	0	0	0	0	0	2,470
Building Permits	0	0	0	0	0	179,405
Other Permits	0	0	0	0	0	300
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	601,841
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17,238
Officers Costs	0	0	0	0	0	9,622
Drug Control Fines	0	0	0	0	0	10,096
Jail Fees	0	0	0	0	0	7,236
Data Entry Fee - Circuit Court	0	0	0	0	0	3,382
Courtroom Security Fee	0	0	0	0	0	6,312
<u>Criminal Court</u>						
Fines	0	0	0	0	0	4,040
Drug Court Fees	0	0	0	0	0	1,583
DUI Treatment Fines	0	0	0	0	0	2,421
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	45,293
Officers Costs	0	0	0	0	0	110,785
Game and Fish Fines	0	0	0	0	0	176

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15,455
Drug Court Fees	0	0	0	0	0	12,626
Jail Fees	0	0	0	0	0	104,717
DUI Treatment Fines	0	0	0	0	0	11,153
Data Entry Fee - General Sessions Court	0	0	0	0	0	39,520
Courtroom Security Fee	0	0	0	0	0	137,802
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	5,197
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	1,774
Data Entry Fee - Chancery Court	0	0	0	0	0	6,840
Courtroom Security Fee	0	0	0	0	0	8,376
<u>Other Courts - In-county</u>						
Drug Court Fees	0	0	0	0	0	2,975
<u>Judicial District Drug Program</u>						
Fines	0	0	0	0	0	104
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	65,561
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	630,284
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	169,719
Solid Waste Disposal Fee	0	0	0	0	0	23,239
Patient Charges	0	0	0	0	0	4,357,618

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Work Release Charges for Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,520
Other General Service Charges	0	0	0	0	0	16,780
Service Charges	0	0	0	0	0	7,225
<u>Fees</u>						
Subdivision Lot Fees	0	0	0	0	0	11,680
Copy Fees	0	0	0	0	0	1,473
Telephone Commissions	0	0	0	0	0	71,000
Constitutional Officers' Fees and Commissions	0	0	0	0	0	316
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	8,922
Data Processing Fee - Register	0	0	0	0	0	19,400
Data Processing Fee - Sheriff	0	0	0	0	0	7,564
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	7,500
Data Processing Fee - County Clerk	0	0	0	0	0	8,643
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	780
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,716,379
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 37,373	\$ 55,016	\$ 16,410	\$ 0	\$ 0	464,283
Lease/Rentals	0	0	45,000	0	0	86,867
Sale of Materials and Supplies	0	0	0	0	0	26,378
Commissary Sales	0	0	0	0	0	658,499
Sale of Recycled Materials	0	0	0	0	0	143,132
Miscellaneous Refunds	0	0	0	0	0	506

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30,912
Sale of Equipment	0	0	0	0	0	337,387
Contributions and Gifts	0	0	0	0	0	31,404
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	7,539
Total Other Local Revenues	\$ 37,373	\$ 55,016	\$ 61,410	\$ 0	\$ 0	1,786,907
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	898,828
Circuit Court Clerk	0	0	0	0	0	187,112
General Sessions Court Clerk	0	0	0	0	0	763,898
Clerk and Master	0	0	0	0	0	225,123
Register	0	0	0	0	0	264,518
Sheriff	0	0	0	0	0	20,966
Trustee	0	0	0	0	0	941,202
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,301,647
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,000
Solid Waste Grants	0	0	0	0	0	110,286
Other General Government Grants	0	0	0	0	0	46,052
<u>Public Safety Grants</u>						
Other Public Safety Grants	0	0	0	0	0	54,343

(Continued)

Exhibit J-5

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

	Debt Service Funds		Capital Projects Funds			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	498,389
<u>Public Works Grants</u>						
Litter Program	0	0	0	0	0	67,930
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	171,959
Beer Tax	0	0	0	0	0	17,959
Vehicle Certificate of Title Fees	0	0	0	0	0	13,387
Alcoholic Beverage Tax	0	0	0	0	0	140,675
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,172,530
State Revenue Sharing - Telecommunications	0	0	0	0	0	76,423
Contracted Prisoner Boarding	0	0	0	0	0	1,285,752
Gasoline and Motor Fuel Tax	0	0	0	0	0	3,030,906
Petroleum Special Tax	0	0	0	0	0	49,665
Registrar's Salary Supplement	0	0	0	0	0	15,164
State Shared Sales Tax - Cities	0	0	0	0	0	10,846
Other State Grants	0	0	0	161,050	0	161,050
Other State Revenues	0	0	0	0	0	236,940
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 161,050	\$ 0	\$ 7,169,256
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	42,367	\$ 0	42,367
Civil Defense Reimbursement	0	0	0	0	0	47,000
Disaster Relief	0	0	0	0	0	7,626
Law Enforcement Grants	0	0	0	0	0	10,284
Other Federal through State	0	0	121,952	0	0	121,952

(Continued)

Exhibit J-5

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

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>			
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total
<u>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11,958
Forest Service	0	0	0	0	0	11,773
Other Direct Federal Revenue	0	0	0	0	0	78,147
Total Federal Government	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 121,952</u>	<u>\$ 42,367</u>	<u>\$ 0</u>	<u>\$ 331,107</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	173,040
Paving and Maintenance	0	0	0	0	0	2,656
Contributions	0	255,336	0	0	0	393,336
Contracted Services	0	0	0	0	0	54,431
<u>Citizens Groups</u>						
Donations	0	0	0	0	0	385
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 255,336</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 623,848</u>
Total	<u>\$ 1,902,705</u>	<u>\$ 2,608,936</u>	<u>\$ 840,988</u>	<u>\$ 203,417</u>	<u>\$ 127,460</u>	<u>\$ 43,562,649</u>

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,637,916	\$ 0	\$ 0	\$ 631,227	\$ 7,269,143
Trustee's Collections - Prior Year	95,352	0	0	18,777	114,129
Trustee's Collections - Bankruptcy	1,215	0	0	91	1,306
Circuit Clerk/Clerk and Master Collections - Prior Years	96,734	0	0	7,661	104,395
Interest and Penalty	84,601	0	0	8,023	92,624
Payments in-Lieu-of Taxes - T.V.A.	5,484	0	0	354	5,838
Payments in-Lieu-of Taxes - Local Utilities	261,258	0	0	872	262,130
Payments in-Lieu-of Taxes - Other	25,032	0	0	2,385	27,417
<u>County Local Option Taxes</u>					
Local Option Sales Tax	6,156,586	0	0	0	6,156,586
Mixed Drink Tax	1,623	0	0	0	1,623
<u>Statutory Local Taxes</u>					
Bank Excise Tax	22,937	0	0	2,186	25,123
Other Statutory Local Taxes	241	0	0	0	241
Total Local Taxes	\$ 13,388,979	\$ 0	\$ 0	\$ 671,576	\$ 14,060,555
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,986	\$ 0	\$ 0	\$ 0	\$ 1,986
Total Licenses and Permits	\$ 1,986	\$ 0	\$ 0	\$ 0	\$ 1,986
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Sale of Electricity	\$ 2,870	\$ 0	\$ 0	\$ 0	\$ 2,870

(Continued)

Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>					
<u>Fees</u>					
Vending Machine Collections	\$ 267	\$ 0	\$ 0	\$ 0	\$ 267
<u>Education Charges</u>					
Lunch Payments - Children	0	0	368,347	0	368,347
Lunch Payments - Adults	0	0	106,545	0	106,545
Income from Breakfast	0	0	118,019	0	118,019
A la Carte Sales	0	0	432,425	0	432,425
Transportation - Other State Systems	92,400	0	0	0	92,400
Receipts from Individual Schools	93,764	0	0	0	93,764
Community Service Fees - Children	236,167	0	0	0	236,167
TBI Criminal Background Fee	604	0	0	0	604
Total Charges for Current Services	\$ 426,072	\$ 0	\$ 1,025,336	\$ 0	\$ 1,451,408
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 268,398	\$ 0	\$ 1,215	\$ 17,025	\$ 286,638
Lease/Rentals	22,317	0	0	0	22,317
Sale of Recycled Materials	9,141	0	0	0	9,141
Miscellaneous Refunds	247,258	0	0	0	247,258
<u>Nonrecurring Items</u>					
Damages Recovered from Individuals	149	0	0	0	149
Contributions and Gifts	1,167,724	0	0	0	1,167,724
<u>Other Local Revenues</u>					
Other Local Revenues	22,093	0	0	0	22,093
Total Other Local Revenues	\$ 1,737,080	\$ 0	\$ 1,215	\$ 17,025	\$ 1,755,320

(Continued)

Exhibit J-6

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

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 320,029	\$ 0	\$ 0	\$ 0	\$ 320,029
<u>State Education Funds</u>					
Basic Education Program	33,847,152	0	0	0	33,847,152
Early Childhood Education	1,461,147	0	0	0	1,461,147
School Food Service	0	0	35,166	0	35,166
Driver Education	35,204	0	0	0	35,204
Other State Education Funds	387,943	0	0	0	387,943
Coordinated School Health	99,881	0	0	0	99,881
Family Resource Centers	28,847	0	0	0	28,847
Career Ladder Program	116,907	0	0	0	116,907
<u>Other State Revenues</u>					
Other State Grants	80,804	0	20,000	0	100,804
Safe Schools	224,249	0	0	0	224,249
Total State of Tennessee	\$ 36,602,163	\$ 0	\$ 55,166	\$ 0	\$ 36,657,329
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,886,081	\$ 0	\$ 1,886,081
USDA - Commodities	0	0	272,313	0	272,313
Breakfast	0	0	614,611	0	614,611
USDA - Other	0	0	55,926	0	55,926
Vocational Education - Basic Grants to States	0	118,619	0	0	118,619
Other Vocational	0	37,434	0	0	37,434
Title I Grants to Local Education Agencies	0	2,048,706	0	0	2,048,706

(Continued)

Exhibit J-6

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

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
Special Education - Grants to States	\$ 7,522	\$ 1,857,437	\$ 0	\$ 0	\$ 1,864,959
Special Education Preschool Grants	0	126,383	0	0	126,383
English Language Acquisition Grants	0	7,297	0	0	7,297
Rural Education	0	116,051	0	0	116,051
Eisenhower Professional Development State Grants	0	168,483	0	0	168,483
Other Federal through State	88,313	0	0	0	88,313
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	51,609	0	0	0	51,609
Forest Service	38,431	0	0	0	38,431
Total Federal Government	<u>\$ 185,875</u>	<u>\$ 4,480,410</u>	<u>\$ 2,828,931</u>	<u>\$ 0</u>	<u>\$ 7,495,216</u>
Total	<u>\$ 52,342,155</u>	<u>\$ 4,480,410</u>	<u>\$ 3,910,648</u>	<u>\$ 688,601</u>	<u>\$ 61,421,814</u>

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2019

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	21,275	
Social Security		1,221	
Pensions		679	
Employer Medicare		308	
Dues and Memberships		4,587	
Legal Services		243,748	
Postal Charges		35	
Travel		738	
Other Charges		825	
Total County Commission			\$ 273,416

County Mayor/Executive

County Official/Administrative Officer	\$	113,020	
Secretary(ies)		29,504	
Part-time Personnel		765	
Overtime Pay		27	
Social Security		8,669	
Pensions		8,851	
Life Insurance		87	
Medical Insurance		11,945	
Unemployment Compensation		23	
Employer Medicare		2,027	
Communication		1,559	
Dues and Memberships		2,175	
Legal Notices, Recording, and Court Costs		740	
Postal Charges		26	
Printing, Stationery, and Forms		548	
Rentals		5,286	
Travel		720	
Office Supplies		1,080	
Other Supplies and Materials		144	
Premiums on Corporate Surety Bonds		905	
Office Equipment		201	
Total County Mayor/Executive			188,302

Personnel Office

Supervisor/Director	\$	56,453	
Social Security		3,383	
Pensions		3,506	
Life Insurance		46	
Medical Insurance		14,124	
Unemployment Compensation		21	
Employer Medicare		791	
Other Fringe Benefits		50	
Dues and Memberships		189	
Printing, Stationery, and Forms		60	
Rentals		473	

(Continued)

Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)Personnel Office (Cont.)

Travel	\$	90	
Tuition		1,824	
Office Supplies		995	
Other Supplies and Materials		276	
Other Charges		5	
Furniture and Fixtures		444	
Total Personnel Office			\$ 82,730

County Attorney

County Official/Administrative Officer	\$	156,990	
Assistant(s)		38,459	
Overtime Pay		5,531	
Social Security		10,383	
Pensions		12,481	
Life Insurance		91	
Medical Insurance		23,964	
Unemployment Compensation		42	
Employer Medicare		2,848	
Other Fringe Benefits		120	
Communication		1,613	
Dues and Memberships		570	
Legal Services		22	
Legal Notices, Recording, and Court Costs		933	
Postal Charges		125	
Travel		544	
Tuition		798	
Other Contracted Services		3,396	
Office Supplies		640	
Periodicals		593	
Office Equipment		1,520	
Total County Attorney			261,663

Election Commission

County Official/Administrative Officer	\$	80,061	
Clerical Personnel		43,909	
Temporary Personnel		22,680	
Overtime Pay		7,395	
Election Commission		11,320	
Election Workers		22,830	
Social Security		9,516	
Pensions		7,939	
Life Insurance		118	
Medical Insurance		42,604	
Unemployment Compensation		184	
Employer Medicare		2,458	
Communication		4,224	
Contracts with Private Agencies		7,480	

(Continued)

Exhibit J-7

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

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

Data Processing Services	\$	16,000	
Dues and Memberships		350	
Legal Notices, Recording, and Court Costs		19,143	
Maintenance and Repair Services - Equipment		13,948	
Maintenance and Repair Services - Office Equipment		4,012	
Postal Charges		3,491	
Printing, Stationery, and Forms		9,155	
Rentals		6,767	
Travel		7,999	
Tuition		2,625	
Gasoline		161	
Office Supplies		3,776	
Periodicals		128	
Other Supplies and Materials		250	
Data Processing Equipment		4,443	
Office Equipment		790	
Total Election Commission			\$ 355,756

Register of Deeds

County Official/Administrative Officer	\$	88,957	
Accountants/Bookkeepers		30,449	
Clerical Personnel		119,020	
Social Security		14,438	
Pensions		14,740	
Life Insurance		227	
Medical Insurance		60,790	
Unemployment Compensation		108	
Employer Medicare		3,377	
Communication		1,110	
Postal Charges		138	
Rentals		17,337	
Office Supplies		1,049	
Premiums on Corporate Surety Bonds		639	
Office Equipment		377	
Total Register of Deeds			352,756

Codes Compliance

Postal Charges	\$	618	
Total Codes Compliance			618

Geographical Information Systems

Salary Supplements	\$	5,982	
Social Security		364	
Pensions		371	
Unemployment Compensation		5	
Employer Medicare		85	
Maintenance and Repair Services - Equipment		5,700	

(Continued)

Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)Geographical Information Systems (Cont.)

Travel	\$	369	
Tuition		505	
Office Supplies		160	
Data Processing Equipment		3,205	
Total Geographical Information Systems			\$ 16,746

County Buildings

Maintenance Personnel	\$	58,366	
Part-time Personnel		17,559	
Overtime Pay		3,532	
Social Security		4,811	
Pensions		3,808	
Life Insurance		95	
Medical Insurance		24,640	
Unemployment Compensation		101	
Employer Medicare		1,125	
Communication		1,497	
Maintenance and Repair Services - Buildings		760	
Maintenance and Repair Services - Equipment		2,688	
Maintenance and Repair Services - Vehicles		1,018	
Pest Control		1,820	
Other Contracted Services		22,317	
Custodial Supplies		9,299	
Electricity		73,583	
Equipment and Machinery Parts		2,457	
Garage Supplies		97	
Gasoline		2,165	
General Construction Materials		9,213	
Natural Gas		7,355	
Tires and Tubes		433	
Uniforms		792	
Water and Sewer		4,005	
Other Supplies and Materials		1,811	
Other Charges		50	
Building Improvements		3,293	
Other Equipment		794	
Total County Buildings			259,484

FinanceAccounting and Budgeting

Supervisor/Director	\$	69,550	
Accountants/Bookkeepers		163,244	
Overtime Pay		221	
Social Security		13,811	
Pensions		14,366	
Life Insurance		270	
Medical Insurance		68,563	

(Continued)

Exhibit J-7

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

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

Unemployment Compensation	\$	141	
Employer Medicare		3,230	
Audit Services		26,156	
Communication		5,134	
Data Processing Services		24,951	
Legal Notices, Recording, and Court Costs		826	
Maintenance and Repair Services - Office Equipment		7,964	
Postal Charges		3,816	
Printing, Stationery, and Forms		4,084	
Rentals		1,217	
Tuition		460	
Other Contracted Services		7,175	
Office Supplies		3,358	
Premiums on Corporate Surety Bonds		194	
Other Charges		50	
Data Processing Equipment		4,858	
Furniture and Fixtures		520	
Office Equipment		57	
Total Accounting and Budgeting			\$ 424,216

Purchasing

Supervisor/Director	\$	44,852	
Purchasing Personnel		35,131	
Social Security		4,617	
Pensions		4,967	
Life Insurance		91	
Medical Insurance		31,704	
Unemployment Compensation		42	
Employer Medicare		1,080	
Communication		1,518	
Dues and Memberships		273	
Legal Notices, Recording, and Court Costs		107	
Postal Charges		38	
Rentals		1,033	
Travel		273	
Office Supplies		554	
Furniture and Fixtures		130	
Total Purchasing			126,410

Property Assessor's Office

County Official/Administrative Officer	\$	88,957	
Assistant(s)		34,106	
Assessment Personnel		194,442	
Board and Committee Members Fees		5,060	
Social Security		19,094	
Pensions		19,717	
Life Insurance		410	

(Continued)

Exhibit J-7

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

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

Medical Insurance	\$	114,048	
Unemployment Compensation		163	
Employer Medicare		4,465	
Other Fringe Benefits		50	
Communication		2,329	
Contracts with Government Agencies		32,796	
Dues and Memberships		1,980	
Legal Notices, Recording, and Court Costs		151	
Maintenance and Repair Services - Office Equipment		1,296	
Maintenance and Repair Services - Vehicles		318	
Postal Charges		1,127	
Printing, Stationery, and Forms		156	
Rentals		1,171	
Travel		932	
Other Contracted Services		29,643	
Equipment and Machinery Parts		111	
Gasoline		2,224	
Office Supplies		3,043	
Periodicals		137	
Tires and Tubes		125	
Other Supplies and Materials		145	
Premiums on Corporate Surety Bonds		393	
Office Equipment		212	
Total Property Assessor's Office			\$ 558,801

Reappraisal Program

Gasoline	\$	1,318	
Total Reappraisal Program			1,318

County Trustee's Office

County Official/Administrative Officer	\$	88,957	
Assistant(s)		32,663	
Accountants/Bookkeepers		29,254	
Clerical Personnel		19,601	
Part-time Personnel		11,676	
Overtime Pay		1,957	
Social Security		10,589	
Pensions		10,597	
Life Insurance		144	
Medical Insurance		41,725	
Unemployment Compensation		91	
Employer Medicare		2,594	
Communication		1,089	
Dues and Memberships		984	
Legal Notices, Recording, and Court Costs		19	
Maintenance and Repair Services - Office Equipment		13,307	
Postal Charges		19,961	

(Continued)

Exhibit J-7

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

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

Printing, Stationery, and Forms	\$	431	
Rentals		473	
Travel		612	
Tuition		1,785	
Office Supplies		2,776	
Premiums on Corporate Surety Bonds		12,948	
Office Equipment		3,061	
Total County Trustee's Office			\$ 307,294

County Clerk's Office

County Official/Administrative Officer	\$	88,957	
Assistant(s)		39,062	
Clerical Personnel		158,084	
Part-time Personnel		30,380	
Overtime Pay		742	
Social Security		18,107	
Pensions		17,813	
Life Insurance		365	
Medical Insurance		85,098	
Unemployment Compensation		190	
Employer Medicare		4,397	
Communication		4,018	
Dues and Memberships		902	
Legal Notices, Recording, and Court Costs		160	
Maintenance and Repair Services - Office Equipment		23,665	
Postal Charges		13,988	
Printing, Stationery, and Forms		3,463	
Rentals		9,671	
Travel		699	
Office Supplies		13,893	
Periodicals		419	
Premiums on Corporate Surety Bonds		639	
Data Processing Equipment		9,706	
Furniture and Fixtures		629	
Office Equipment		1,549	
Total County Clerk's Office			526,596

Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	88,957	
Assistant(s)		36,481	
Accountants/Bookkeepers		64,034	
Clerical Personnel		259,867	
Part-time Personnel		6,884	
Overtime Pay		3,888	
Jury and Witness Expense		27,829	
Social Security		26,827	

(Continued)

Exhibit J-7

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

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

Pensions	\$	28,003	
Life Insurance		605	
Medical Insurance		197,405	
Unemployment Compensation		294	
Employer Medicare		6,274	
Other Fringe Benefits		170	
Communication		4,630	
Data Processing Services		29,799	
Dues and Memberships		822	
Legal Notices, Recording, and Court Costs		566	
Maintenance and Repair Services - Office Equipment		11,067	
Postal Charges		3,854	
Printing, Stationery, and Forms		4,967	
Rentals		3,808	
Travel		695	
Other Contracted Services		1,840	
Office Supplies		4,505	
Premiums on Corporate Surety Bonds		639	
Communication Equipment		15,722	
Data Processing Equipment		2,517	
Office Equipment		1,852	
Total Circuit Court			\$ 834,801

General Sessions Court

Judge(s)	\$	167,026	
Probation Officer(s)		43,932	
Secretary(ies)		33,441	
Overtime Pay		1,097	
Social Security		12,363	
Pensions		15,015	
Life Insurance		116	
Medical Insurance		43,447	
Unemployment Compensation		58	
Employer Medicare		3,475	
Communication		4,586	
Dues and Memberships		815	
Maintenance and Repair Services - Office Equipment		590	
Printing, Stationery, and Forms		286	
Rentals		1,042	
Travel		1,434	
Office Supplies		1,441	
Periodicals		419	
Total General Sessions Court			330,583

Drug Court

Other Salaries and Wages	\$	33,509	
Social Security		2,078	

(Continued)

Exhibit J-7

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

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

Pensions	\$	2,081	
Life Insurance		46	
Medical Insurance		6,348	
Unemployment Compensation		21	
Employer Medicare		486	
Communication		606	
Contributions		17,402	
Travel		3,168	
Office Supplies		580	
Periodicals		9	
Other Charges		1,175	
Total Drug Court			\$ 67,509

Chancery Court

County Official/Administrative Officer	\$	88,957	
Assistant(s)		37,981	
Accountants/Bookkeepers		32,545	
Clerical Personnel		99,816	
Part-time Personnel		13,307	
Social Security		16,249	
Pensions		15,370	
Life Insurance		277	
Medical Insurance		62,756	
Unemployment Compensation		268	
Employer Medicare		3,831	
Other Fringe Benefits		10	
Bank Charges		440	
Communication		4,303	
Data Processing Services		19,513	
Dues and Memberships		882	
Legal Notices, Recording, and Court Costs		2,466	
Maintenance and Repair Services - Office Equipment		6,754	
Postal Charges		2,480	
Printing, Stationery, and Forms		990	
Rentals		2,186	
Travel		816	
Tuition		765	
Office Supplies		3,838	
Periodicals		3,675	
Data Processing Equipment		2,359	
Office Equipment		3,240	
Total Chancery Court			426,074

Juvenile Court

Youth Service Officer(s)	\$	43,441	
Secretary(ies)		85,316	
Overtime Pay		398	

(Continued)

Exhibit J-7

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

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

Social Security	\$	7,690	
Pensions		8,020	
Life Insurance		182	
Medical Insurance		52,114	
Unemployment Compensation		84	
Employer Medicare		1,798	
Communication		1,845	
Data Processing Services		192	
Dues and Memberships		610	
Maintenance and Repair Services - Office Equipment		1,255	
Rentals		764	
Travel		757	
Other Contracted Services		40,000	
Office Supplies		901	
Data Processing Equipment		100	
Total Juvenile Court			\$ 245,467

District Attorney General

Communication	\$	3,774	
Total District Attorney General			3,774

Other Administration of Justice

Salary Supplements	\$	5,718	
Social Security		345	
Pensions		212	
Employer Medicare		81	
Maintenance and Repair Services - Office Equipment		2,780	
Total Other Administration of Justice			9,136

Courtroom Security

Lieutenant(s)	\$	45,677	
Sergeant(s)		36,764	
Guards		29,910	
Part-time Personnel		49,995	
Overtime Pay		3,365	
Social Security		8,438	
Pensions		7,025	
Life Insurance		137	
Medical Insurance		47,556	
Unemployment Compensation		177	
Employer Medicare		2,337	
Maintenance and Repair Services - Equipment		1,359	
Other Contracted Services		22,482	
Uniforms		1,472	
Data Processing Equipment		1,278	
Law Enforcement Equipment		2,909	
Other Equipment		361	
Total Courtroom Security			261,242

(Continued)

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

General Fund (Cont.)

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	107,638
Assistant(s)		114,814
Deputy(ies)		1,197,119
Detective(s)		301,398
Captain(s)		108,309
Lieutenant(s)		268,689
Sergeant(s)		214,547
Mechanic(s)		68,122
Dispatchers/Radio Operators		231,260
Part-time Personnel		35,032
Overtime Pay		167,985
Other Salaries and Wages		49,014
Social Security		173,310
Pensions		261,741
Life Insurance		2,898
Medical Insurance		901,946
Unemployment Compensation		1,391
Employer Medicare		40,522
Other Fringe Benefits		470
Advertising		151
Communication		43,990
Contracts with Government Agencies		1,392
Contributions		3,482
Dues and Memberships		2,925
Evaluation and Testing		275
Licenses		516
Maintenance and Repair Services - Buildings		270
Maintenance and Repair Services - Equipment		2,607
Maintenance and Repair Services - Vehicles		6,978
Postal Charges		1,075
Printing, Stationery, and Forms		1,632
Rentals		3,071
Travel		18,027
Tuition		15,684
Other Contracted Services		11,441
Diesel Fuel		4,886
Electricity		5,307
Equipment and Machinery Parts		26,532
Garage Supplies		11,983
Gasoline		133,176
Law Enforcement Supplies		3,889
Office Supplies		6,189
Tires and Tubes		13,768
Uniforms		18,302
Water and Sewer		770
Other Supplies and Materials		3,295
Premiums on Corporate Surety Bonds		3,024

(Continued)

Exhibit J-7

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

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

Other Charges	\$	151	
Building Improvements		975	
Data Processing Equipment		12,105	
Furniture and Fixtures		440	
Law Enforcement Equipment		25,612	
Motor Vehicles		37,043	
Other Equipment		1,140	
Total Sheriff's Department			\$ 4,668,308

Special Patrols

Part-time Personnel	\$	13,074	
Unemployment Compensation		20	
Employer Medicare		190	
Contributions		3,883	
Law Enforcement Equipment		83,158	
Motor Vehicles		211,595	
Total Special Patrols			311,920

Administration of the Sexual Offender Registry

Travel	\$	516	
Other Contracted Services		2,050	
Office Supplies		534	
Law Enforcement Equipment		260	
Total Administration of the Sexual Offender Registry			3,360

Jail

Supervisor/Director	\$	55,598	
Deputy(ies)		1,521,100	
Captain(s)		52,312	
Lieutenant(s)		166,484	
Sergeant(s)		171,760	
Medical Personnel		164,200	
Paraprofessionals		241,800	
Cafeteria Personnel		179,951	
Maintenance Personnel		69,409	
Part-time Personnel		18,159	
Overtime Pay		82,646	
Other Salaries and Wages		37,970	
Social Security		163,658	
Pensions		171,662	
Life Insurance		3,722	
Medical Insurance		1,012,281	
Unemployment Compensation		2,166	
Employer Medicare		38,469	
Other Fringe Benefits		620	
Communication		26,645	
Dues and Memberships		125	

(Continued)

Exhibit J-7

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

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

Evaluation and Testing	\$	450	
Maintenance Agreements		8,948	
Maintenance and Repair Services - Buildings		4,875	
Maintenance and Repair Services - Equipment		13,541	
Maintenance and Repair Services - Office Equipment		300	
Maintenance and Repair Services - Vehicles		245	
Medical and Dental Services		68,705	
Pest Control		780	
Printing, Stationery, and Forms		1,294	
Rentals		4,042	
Travel		3,982	
Tuition		1,775	
Disposal Fees		5,882	
Other Contracted Services		5,817	
Custodial Supplies		42,645	
Drugs and Medical Supplies		92,866	
Electricity		120,000	
Equipment and Machinery Parts		56,585	
Food Preparation Supplies		7,812	
Food Supplies		295,691	
Gasoline		305	
General Construction Materials		14,172	
Law Enforcement Supplies		6,639	
Natural Gas		52,462	
Office Supplies		5,906	
Prisoners Clothing		3,124	
Uniforms		9,800	
Water and Sewer		95,843	
Other Supplies and Materials		35,037	
Other Charges		283,253	
Building Improvements		1,510	
Data Processing Equipment		4,174	
Food Service Equipment		731	
Furniture and Fixtures		1,170	
Law Enforcement Equipment		8,189	
Other Equipment		13,187	
Total Jail			\$ 5,452,474

Juvenile Services

Contracts with Private Agencies	\$	127,607	
Total Juvenile Services			127,607

Civil Defense

Supervisor/Director	\$	48,687	
Secretary(ies)		27,495	
Part-time Personnel		11,340	
Overtime Pay		54	

(Continued)

Exhibit J-7

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

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

Other Salaries and Wages	\$	550	
Social Security		5,255	
Pensions		4,731	
Life Insurance		75	
Medical Insurance		29,923	
Unemployment Compensation		61	
Employer Medicare		1,229	
Communication		6,169	
Maintenance and Repair Services - Vehicles		137	
Postal Charges		21	
Printing, Stationery, and Forms		69	
Rentals		754	
Travel		940	
Electricity		455	
Equipment and Machinery Parts		107	
Food Preparation Supplies		69	
Garage Supplies		38	
Gasoline		2,474	
Office Supplies		719	
Uniforms		295	
Other Charges		702	
Other Equipment		539	
Total Civil Defense			\$ 142,888

Rescue Squad

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

Disaster Relief

Contributions	\$	120,757	
Total Disaster Relief			120,757

Other Emergency Management

Other Equipment	\$	8,477	
Total Other Emergency Management			8,477

Inspection and Regulation

Assistant(s)	\$	50,459	
Supervisor/Director		42,850	
Paraprofessionals		44,582	
Secretary(ies)		25,293	
Part-time Personnel		5,967	
Board and Committee Members Fees		1,875	
Social Security		9,478	
Pensions		10,134	
Life Insurance		213	
Medical Insurance		83,712	

(Continued)

Exhibit J-7

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

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

Unemployment Compensation	\$	143	
Employer Medicare		2,303	
Communication		7,101	
Data Processing Services		1,000	
Dues and Memberships		170	
Legal Notices, Recording, and Court Costs		205	
Licenses		45	
Maintenance and Repair Services - Office Equipment		78	
Maintenance and Repair Services - Vehicles		369	
Postal Charges		110	
Printing, Stationery, and Forms		458	
Rentals		1,753	
Travel		79	
Tuition		1,383	
Other Contracted Services		178	
Equipment and Machinery Parts		84	
Garage Supplies		217	
Gasoline		3,152	
Office Supplies		1,917	
Periodicals		255	
Tires and Tubes		522	
Uniforms		1,029	
Other Supplies and Materials		865	
Data Processing Equipment		1,940	
Furniture and Fixtures		190	
Total Inspection and Regulation			\$ 300,109

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	17,550	
Contributions		139,235	
Pauper Burials		3,350	
Travel		286	
Other Contracted Services		2,156	
Office Supplies		681	
Other Supplies and Materials		426	
Premiums on Corporate Surety Bonds		447	
Other Equipment		29,290	
Total County Coroner/Medical Examiner			193,421

Other Public Safety

Lieutenant(s)	\$	39,177	
Sergeant(s)		36,180	
School Resource Officer		298,741	
Overtime Pay		15	
Social Security		22,612	
Pensions		34,365	
Life Insurance		398	

(Continued)

Exhibit J-7

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

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

Medical Insurance	\$	122,754	
Unemployment Compensation		255	
Employer Medicare		5,288	
Other Fringe Benefits		30	
Evaluation and Testing		275	
Travel		3,484	
Tuition		23,772	
Other Contracted Services		1,890	
Garage Supplies		1,998	
Gasoline		19,883	
Law Enforcement Supplies		1,410	
Office Supplies		30	
Tires and Tubes		8,359	
Uniforms		10,493	
Data Processing Equipment		1,960	
Law Enforcement Equipment		75,486	
Motor Vehicles		161,007	
Total Other Public Safety			\$ 869,862

Public Health and WelfareLocal Health Center

Clerical Personnel	\$	65,541	
Custodial Personnel		39,273	
Part-time Personnel		9,543	
Other Salaries and Wages		37,908	
Social Security		8,405	
Pensions		8,694	
Life Insurance		255	
Medical Insurance		57,620	
Unemployment Compensation		166	
Employer Medicare		2,104	
Other Fringe Benefits		90	
Advertising		436	
Communication		14,025	
Dues and Memberships		565	
Maintenance Agreements		5,855	
Maintenance and Repair Services - Buildings		8,142	
Maintenance and Repair Services - Equipment		1,012	
Medical and Dental Services		1,849	
Postal Charges		92	
Printing, Stationery, and Forms		297	
Rentals		10,698	
Travel		615	
Other Contracted Services		4,729	
Custodial Supplies		4,252	
Drugs and Medical Supplies		36,117	
Electricity		31,225	

(Continued)

Exhibit J-7

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

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

Food Supplies	\$	930	
Office Supplies		7,357	
Periodicals		343	
Water and Sewer		1,618	
Other Supplies and Materials		11,433	
Liability Insurance		495	
Building Improvements		37,458	
Furniture and Fixtures		5,554	
Other Equipment		2,651	
Total Local Health Center			\$ 417,347

Rabies and Animal Control

Supervisor/Director	\$	32,167	
Paraprofessionals		69,305	
Social Security		6,083	
Pensions		6,301	
Life Insurance		182	
Medical Insurance		48,969	
Unemployment Compensation		84	
Employer Medicare		1,423	
Communication		4,683	
Contracts with Private Agencies		41	
Licenses		700	
Maintenance and Repair Services - Buildings		524	
Maintenance and Repair Services - Equipment		260	
Maintenance and Repair Services - Office Equipment		375	
Maintenance and Repair Services - Vehicles		2,312	
Rentals		473	
Disposal Fees		295	
Other Contracted Services		100	
Custodial Supplies		603	
Drugs and Medical Supplies		1,256	
Electricity		7,408	
Equipment and Machinery Parts		869	
Food Supplies		1,184	
Gasoline		7,955	
Office Supplies		455	
Tires and Tubes		577	
Water and Sewer		689	
Other Supplies and Materials		5,474	
Other Equipment		7,327	
Total Rabies and Animal Control			208,074

Ambulance/Emergency Medical Services

Assistant(s)	\$	50,680
Supervisor/Director		70,669
Captain(s)		85,041

(Continued)

Exhibit J-7

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

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

Lieutenant(s)	\$ 81,477
Medical Personnel	784,236
Paraprofessionals	39,561
Mechanic(s)	27,720
Clerical Personnel	92,106
Part-time Personnel	84,854
Overtime Pay	732,909
Social Security	121,625
Pensions	120,604
Life Insurance	2,128
Medical Insurance	632,376
Unemployment Compensation	1,364
Employer Medicare	28,668
Other Fringe Benefits	230
Communication	13,204
Data Processing Services	6,000
Dues and Memberships	635
Licenses	3,802
Maintenance and Repair Services - Buildings	797
Maintenance and Repair Services - Equipment	1,363
Maintenance and Repair Services - Office Equipment	520
Maintenance and Repair Services - Vehicles	9,960
Pest Control	240
Postal Charges	6,572
Printing, Stationery, and Forms	554
Rentals	1,373
Transportation - Other than Students	5,100
Travel	3,132
Tuition	6,189
Disposal Fees	6,079
Other Contracted Services	6,891
Custodial Supplies	1,445
Diesel Fuel	87,095
Drugs and Medical Supplies	102,296
Electricity	8,782
Equipment and Machinery Parts	24,392
Garage Supplies	5,946
Gasoline	21,806
Natural Gas	3,613
Office Supplies	2,145
Tires and Tubes	7,752
Uniforms	5,131
Water and Sewer	1,128
Other Supplies and Materials	1,410
Refunds	23,431
Other Charges	84,293
Building Improvements	745

(Continued)

Exhibit J-7

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

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

Communication Equipment	\$	6,740	
Data Processing Equipment		10,000	
Furniture and Fixtures		3,130	
Motor Vehicles		488,893	
Office Equipment		1,188	
Health Equipment		44,840	
Other Equipment		727	
Total Ambulance/Emergency Medical Services			\$ 3,965,587

Other Local Health Services

Medical Personnel	\$	88,032	
Clerical Personnel		94,283	
Other Salaries and Wages		162,984	
Social Security		19,230	
Pensions		20,017	
Life Insurance		486	
Medical Insurance		121,032	
Unemployment Compensation		252	
Employer Medicare		4,831	
Other Fringe Benefits		310	
Travel		8,270	
Other Supplies and Materials		8,508	
Liability Insurance		4,600	
Total Other Local Health Services			532,835

Appropriation to State

Contributions	\$	81,183	
Total Appropriation to State			81,183

Waste Pickup

Part-time Personnel	\$	4,092	
Other Salaries and Wages		24,981	
Social Security		1,528	
Pensions		1,551	
Life Insurance		46	
Medical Insurance		15,852	
Unemployment Compensation		33	
Employer Medicare		398	
Contributions		20,580	
Gasoline		15,000	
Other Supplies and Materials		2,669	
Total Waste Pickup			86,730

Other Public Health and Welfare

Other Construction	\$	9,768	
Other Capital Outlay		5,000	
Total Other Public Health and Welfare			14,768

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational ServicesLibraries

Contributions	\$	90,000	
Total Libraries			\$ 90,000

Parks and Fair Boards

Part-time Personnel	\$	25,451	
Overtime Pay		371	
Unemployment Compensation		62	
Employer Medicare		374	
Licenses		529	
Printing, Stationery, and Forms		390	
Other Contracted Services		1,984	
Custodial Supplies		548	
Electricity		1,426	
Natural Gas		608	
Water and Sewer		906	
Other Supplies and Materials		21,224	
Building Improvements		4,202	
Furniture and Fixtures		1,367	
Site Development		32,942	
Total Parks and Fair Boards			92,384

Agriculture and Natural ResourcesAgricultural Extension Service

Salary Supplements	\$	98,657	
Social Security		6,019	
Pensions		15,478	
Life Insurance		83	
Unemployment Compensation		26	
Employer Medicare		1,389	
Communication		2,052	
Dues and Memberships		390	
Operating Lease Payments		1,075	
Travel		957	
Office Supplies		500	
Data Processing Equipment		726	
Total Agricultural Extension Service			127,352

Forest Service

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

Soil Conservation

Paraprofessionals	\$	26,520	
Secretary(ies)		29,028	
Overtime Pay		236	
Social Security		3,315	
Pensions		3,464	

(Continued)

Exhibit J-7

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

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

Life Insurance	\$	91	
Medical Insurance		23,964	
Unemployment Compensation		42	
Employer Medicare		775	
Dues and Memberships		1,450	
Postal Charges		100	
Office Supplies		1,050	
Total Soil Conservation			\$ 90,035

Other OperationsTourism

Contributions	\$	94,314	
Total Tourism			94,314

Industrial Development

Contributions	\$	94,314	
Total Industrial Development			94,314

Veterans' Services

Supervisor/Director	\$	19,305	
Paraprofessionals		31,866	
Social Security		3,049	
Pensions		1,979	
Life Insurance		46	
Medical Insurance		15,852	
Unemployment Compensation		63	
Employer Medicare		713	
Communication		2,190	
Data Processing Services		898	
Postal Charges		625	
Rentals		5,807	
Travel		4,942	
Office Supplies		326	
Data Processing Equipment		263	
Total Veterans' Services			87,924

Other Charges

Medical Insurance	\$	13,514	
Dues and Memberships		12,623	
Other Contracted Services		18,900	
Loss from Joint Venture		5,380	
Total Other Charges			50,417

Contributions to Other Agencies

Contributions	\$	285,257	
Total Contributions to Other Agencies			285,257

(Continued)

Exhibit J-7

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

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

Other Contracted Services	\$	1,000	
Premiums on Corporate Surety Bonds		1,971	
Trustee's Commission		251,080	
Other Charges		400	
Total Miscellaneous			<u>\$ 254,451</u>

Total General Fund

\$ 24,703,347

Solid Waste/Sanitation FundPublic Health and WelfareSanitation Management

Assistant(s)	\$	35,166
Supervisor/Director		43,959
Secretary(ies)		23,322
Overtime Pay		431
Social Security		6,338
Pensions		6,389
Life Insurance		121
Medical Insurance		16,224
Unemployment Compensation		63
Employer Medicare		1,482
Communication		6,590
Contracts with Other Public Agencies		905,328
Licenses		18
Maintenance and Repair Services - Buildings		190
Maintenance and Repair Services - Equipment		2,240
Maintenance and Repair Services - Vehicles		4,317
Medical and Dental Services		203
Postal Charges		1,297
Printing, Stationery, and Forms		785
Rentals		1,016
Tuition		69
Disposal Fees		35,876
Other Contracted Services		4,899
Custodial Supplies		759
Diesel Fuel		87,758
Electricity		6,462
Equipment and Machinery Parts		29,012
Garage Supplies		16,960
Gasoline		7,875
Lubricants		8,740
Natural Gas		1,870
Office Supplies		514
Small Tools		2,823
Tires and Tubes		22,813
Uniforms		2,023
Water and Sewer		307

(Continued)

Exhibit J-7

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

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

Other Supplies and Materials	\$	1,915	
Trustee's Commission		41,095	
Building Improvements		5,022	
Data Processing Equipment		6,995	
Motor Vehicles		242,722	
Other Equipment		11,174	
Total Sanitation Management			\$ 1,593,162

Waste Pickup

Mechanic(s)	\$	66,082	
Truck Drivers		150,416	
Part-time Personnel		31,710	
Overtime Pay		3,572	
Social Security		15,041	
Pensions		13,572	
Life Insurance		374	
Medical Insurance		94,454	
Unemployment Compensation		306	
Employer Medicare		3,540	
Other Fringe Benefits		60	
Other Contracted Services		15	
Total Waste Pickup			379,142

Convenience Centers

Attendants	\$	221,690	
Social Security		11,345	
Unemployment Compensation		568	
Employer Medicare		3,214	
Operating Lease Payments		1,808	
Maintenance and Repair Services - Buildings		500	
Crushed Stone		4,213	
Custodial Supplies		398	
Electricity		17,322	
Water and Sewer		5,013	
Other Supplies and Materials		4,453	
Building Improvements		3,126	
Other Equipment		19,421	
Total Convenience Centers			293,071

Transfer Stations

Part-time Personnel	\$	6,464	
Social Security		401	
Unemployment Compensation		18	
Employer Medicare		94	
Disposal Fees		8,367	
Total Transfer Stations			15,344

Total Solid Waste/Sanitation Fund \$ 2,280,719

(Continued)

Exhibit J-7

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

Special Purpose FundGeneral GovernmentRisk Management

Consultants	\$	42,250	
Travel		749	
Building and Contents Insurance		201,977	
Liability Insurance		223,467	
Trustee's Commission		24,860	
Workers' Compensation Insurance		154,430	
Liability Claims		506,917	
Total Risk Management			<u>\$ 1,154,650</u>

Total Special Purpose Fund \$ 1,154,650

Drug Control FundPublic SafetyDrug Enforcement

Communication	\$	2,183	
Tuition		1,180	
Veterinary Services		5,689	
Other Contracted Services		1,062	
Electricity		6,758	
Food Supplies		7,067	
Water and Sewer		964	
Other Supplies and Materials		128	
Furniture and Fixtures		750	
Law Enforcement Equipment		35,087	
Total Drug Enforcement			<u>\$ 60,868</u>

Total Drug Control Fund 60,868

Constitutional Officers - Fees FundFinanceCounty Clerk's Office

Constitutional Officers' Operating Expenses	\$	56	
Total County Clerk's Office			<u>\$ 56</u>

Administration of JusticeChancery Court

Special Commissioner Fees/Special Master Fees	\$	8,922	
Total Chancery Court			<u>8,922</u>

Public SafetySheriff's Department

Constitutional Officers' Operating Expenses	\$	260	
Total Sheriff's Department			<u>260</u>

Total Constitutional Officers - Fees Fund 9,238

(Continued)

Exhibit J-7

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

Highway/Public Works FundHighwaysAdministration

County Official/Administrative Officer	\$	97,853	
Accountants/Bookkeepers		73,366	
Overtime Pay		518	
Social Security		10,285	
Pensions		10,665	
Life Insurance		133	
Medical Insurance		45,464	
Unemployment Compensation		42	
Employer Medicare		2,405	
Dues and Memberships		4,479	
Maintenance and Repair Services - Buildings		775	
Maintenance and Repair Services - Office Equipment		169	
Postal Charges		318	
Travel		698	
Tuition		315	
Penalties		1,500	
Other Contracted Services		848	
Office Supplies		923	
Other Charges		87	
Data Processing Equipment		4,006	
Furniture and Fixtures		189	
Total Administration			\$ 255,038

Highway and Bridge Maintenance

Assistant(s)	\$	44,490
Foremen		164,803
Equipment Operators - Heavy		275,340
Equipment Operators - Light		244,000
Truck Drivers		376,189
Laborers		441,958
Part-time Personnel		2,407
Overtime Pay		63,324
Social Security		96,701
Pensions		99,065
Life Insurance		2,608
Medical Insurance		680,291
Unemployment Compensation		1,419
Employer Medicare		22,615
Other Fringe Benefits		210
Licenses		100
Tuition		425
Other Contracted Services		30,674
Asphalt		75,986
Concrete		12,351
Crushed Stone		200,178
Custodial Supplies		313
General Construction Materials		41,184

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Highway and Bridge Maintenance (Cont.)

Pipe - Metal	\$	47,335	
Road Signs		15,653	
Salt		38,664	
Other Charges		976	
Bridge Construction		350	
Total Highway and Bridge Maintenance			\$ 2,979,609

Operation and Maintenance of Equipment

Supervisor/Director	\$	39,044	
Mechanic(s)		169,495	
Laborers		68,845	
Overtime Pay		8,054	
Social Security		17,415	
Pensions		17,767	
Life Insurance		421	
Medical Insurance		117,317	
Unemployment Compensation		253	
Employer Medicare		4,073	
Licenses		35	
Maintenance and Repair Services - Equipment		12,113	
Maintenance and Repair Services - Vehicles		9,509	
Custodial Supplies		1,004	
Diesel Fuel		174,979	
Equipment and Machinery Parts		174,328	
Garage Supplies		54,412	
Gasoline		68,981	
Lubricants		16,429	
Small Tools		7,021	
Tires and Tubes		43,632	
Other Charges		1,239	
Other Equipment		10,710	
Total Operation and Maintenance of Equipment			1,017,076

Asphalt Plant Operations

Equipment Operators - Heavy	\$	12,833	
Social Security		782	
Pensions		797	
Life Insurance		28	
Medical Insurance		4,231	
Employer Medicare		183	
Asphalt - Liquid		1,082,277	
Crushed Stone		545,748	
Electricity		28,075	
General Construction Materials		487	
Natural Gas		44,858	
Water and Sewer		514	
Other Supplies and Materials		9,945	
Highway Construction		209	
Total Asphalt Plant Operations			1,730,967

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges

Medical Insurance	\$	4,158	
Communication		7,784	
Rentals		475	
Tuition		2,500	
Electricity		11,063	
Natural Gas		2,135	
Water and Sewer		1,010	
Premiums on Corporate Surety Bonds		1,130	
Trustee's Commission		62,238	
Other Charges		3,823	
Total Other Charges			\$ 96,316

Capital Outlay

Building Improvements	\$	3,585	
Highway Equipment		568,430	
Total Capital Outlay			572,015

Total Highway/Public Works Fund \$ 6,651,021

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	485,000	
Total General Government			\$ 485,000

Highways and Streets

Principal on Bonds	\$	910,000	
Total Highways and Streets			910,000

Interest on Debt

General Government

Interest on Bonds	\$	67,375	
Total General Government			67,375

Highways and Streets

Interest on Bonds	\$	205,938	
Total Highways and Streets			205,938

Other Debt Service

General Government

Trustee's Commission	\$	31,847	
Other Charges		1,412	
Total General Government			33,259

Total General Debt Service Fund 1,701,572

(Continued)

Exhibit J-7

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

Education Debt Service FundPrincipal on DebtEducation

Principal on Bonds	\$ 1,390,000	
Principal on Other Loans	122,928	
Total Education		\$ 1,512,928

Interest on DebtEducation

Interest on Bonds	\$ 436,800	
Interest on Other Loans	4,740	
Total Education		441,540

Other Debt ServiceEducation

Trustee's Commission	\$ 38,551	
Other Charges	1,490	
Total Education		40,041

Total Education Debt Service Fund \$ 1,994,509

General Capital Projects FundCapital ProjectsOther General Government Projects

Advertising	\$ 377	
Architects	16,899	
Engineering Services	2,840	
Trustee's Commission	13,241	
Building Construction	38,627	
Building Improvements	60,309	
Data Processing Equipment	3,699	
Site Development	76,699	
Other Equipment	1,506	
Other Capital Outlay	253,513	
Total Other General Government Projects		\$ 467,710

Total General Capital Projects Fund 467,710

Community Development/Industrial Park FundOther OperationsOther Economic and Community Development

Other Charges	\$ 161,050	
Total Other Economic and Community Development		\$ 161,050

Capital ProjectsPublic Utility Projects

Consultants	\$ 11,574	
Engineering Services	2,619	
Access Fees	22,500	
Site Development	5,674	
Total Public Utility Projects		42,367

Total Community Development/Industrial Park Fund 203,417

(Continued)

Exhibit J-7

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

<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Social, Cultural, and Recreation Projects</u>			
Contributions	\$	127,460	
Trustee's Commission		<u>1,266</u>	
Total Social, Cultural, and Recreation Projects			<u>\$ 128,726</u>
Total Other Capital Projects Fund			<u>\$ 128,726</u>
Total Governmental Funds - Primary Government			<u><u>\$ 39,355,777</u></u>

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2019

General Purpose School FundInstructionRegular Instruction Program

Teachers	\$ 17,765,925	
Career Ladder Program	55,998	
Career Ladder Extended Contracts	61,905	
Educational Assistants	580,906	
Other Salaries and Wages	67,328	
Certified Substitute Teachers	71,428	
Non-certified Substitute Teachers	104,033	
Social Security	1,095,336	
Pensions	1,768,182	
Life Insurance	5,801	
Medical Insurance	3,227,749	
Dental Insurance	26,299	
Unemployment Compensation	25,514	
Employer Medicare	257,891	
Maintenance and Repair Services - Equipment	19,969	
Other Contracted Services	83,691	
Instructional Supplies and Materials	225,865	
Textbooks - Bound	215,368	
Software	66,662	
Other Supplies and Materials	37,680	
Other Charges	93,889	
Regular Instruction Equipment	353,264	
Total Regular Instruction Program		\$ 26,210,683

Special Education Program

Teachers	\$ 1,857,588	
Career Ladder Program	10,758	
Homebound Teachers	85,454	
Educational Assistants	187,798	
Speech Pathologist	348,296	
Certified Substitute Teachers	9,648	
Non-certified Substitute Teachers	12,646	
Social Security	146,172	
Pensions	227,750	
Life Insurance	743	
Medical Insurance	408,534	
Dental Insurance	2,997	
Unemployment Compensation	2,250	
Employer Medicare	35,011	
Contracts with Private Agencies	3,670	
Evaluation and Testing	760	
Maintenance and Repair Services - Equipment	850	
Other Contracted Services	6,996	
Instructional Supplies and Materials	15,929	
Other Supplies and Materials	3,999	
Other Charges	1,463	
Special Education Equipment	21,131	
Total Special Education Program		3,390,443

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Instruction (Cont.)Career and Technical Education Program

Teachers	\$	953,744	
Career Ladder Program		3,000	
Certified Substitute Teachers		1,705	
Non-certified Substitute Teachers		5,968	
Social Security		56,277	
Pensions		86,065	
Life Insurance		271	
Medical Insurance		154,266	
Dental Insurance		900	
Unemployment Compensation		1,200	
Employer Medicare		13,182	
Contracts with Other School Systems		311,764	
Instructional Supplies and Materials		25,132	
Other Supplies and Materials		7,896	
Other Charges		11,971	
Vocational Instruction Equipment		10,169	
Total Career and Technical Education Program			\$ 1,643,510

Support ServicesAttendance

Supervisor/Director	\$	44,903	
Clerical Personnel		34,469	
Other Salaries and Wages		25,581	
Social Security		6,279	
Pensions		9,405	
Life Insurance		31	
Medical Insurance		12,663	
Dental Insurance		150	
Unemployment Compensation		150	
Employer Medicare		1,468	
Other Contracted Services		24,000	
Other Supplies and Materials		53	
Total Attendance			159,152

Health Services

Supervisor/Director	\$	51,497	
Medical Personnel		317,866	
Other Salaries and Wages		15,606	
Social Security		21,804	
Pensions		27,384	
Life Insurance		226	
Medical Insurance		133,896	
Dental Insurance		1,933	
Unemployment Compensation		450	
Employer Medicare		5,099	
Communication		1,178	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Health Services (Cont.)

Postal Charges	\$	450	
Travel		8,461	
Other Contracted Services		5,500	
Drugs and Medical Supplies		7,400	
Other Supplies and Materials		11,864	
In Service/Staff Development		175	
Other Charges		11,376	
Health Equipment		3,267	
Total Health Services			\$ 625,432

Other Student Support

Career Ladder Program	\$	2,000	
Guidance Personnel		726,661	
Attendants		70,224	
School Resource Officer		138,000	
Non-certified Substitute Teachers		50	
Social Security		47,542	
Pensions		74,692	
Life Insurance		337	
Medical Insurance		117,736	
Dental Insurance		2,100	
Unemployment Compensation		500	
Employer Medicare		11,181	
Evaluation and Testing		13,817	
Travel		2,435	
Other Contracted Services		10,000	
Other Supplies and Materials		38,908	
Indirect Cost		5,436	
In Service/Staff Development		4,500	
Other Charges		28,287	
Other Equipment		10,200	
Total Other Student Support			1,304,606

Regular Instruction Program

Supervisor/Director	\$	217,733	
Career Ladder Program		5,000	
Librarians		825,463	
Education Media Personnel		354,462	
Clerical Personnel		35,948	
Educational Assistants		33,913	
Other Salaries and Wages		119,861	
Certified Substitute Teachers		2,343	
Non-certified Substitute Teachers		2,948	
Social Security		91,132	
Pensions		148,481	
Life Insurance		478	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Regular Instruction Program (Cont.)

Medical Insurance	\$	263,635	
Dental Insurance		2,820	
Unemployment Compensation		900	
Employer Medicare		21,784	
Communication		6,111	
Consultants		8,643	
Travel		23,419	
Other Contracted Services		32,672	
Library Books/Media		26,151	
Other Supplies and Materials		48,993	
In Service/Staff Development		1,759	
Other Charges		8,636	
Total Regular Instruction Program			\$ 2,283,285

Special Education Program

Supervisor/Director	\$	82,706	
Career Ladder Program		4,000	
Psychological Personnel		181,181	
Secretary(ies)		34,070	
Other Salaries and Wages		64,953	
Social Security		21,626	
Pensions		35,153	
Life Insurance		86	
Medical Insurance		46,342	
Dental Insurance		900	
Unemployment Compensation		150	
Employer Medicare		5,058	
Communication		1,200	
Operating Lease Payments		516	
Maintenance and Repair Services - Equipment		780	
Travel		7,243	
Other Contracted Services		4,399	
Other Supplies and Materials		13,548	
In Service/Staff Development		1,446	
Other Charges		6,256	
Total Special Education Program			511,613

Career and Technical Education Program

Supervisor/Director	\$	82,693	
Career Ladder Program		1,000	
Social Security		5,182	
Pensions		8,754	
Life Insurance		17	
Medical Insurance		8,198	
Dental Insurance		150	
Unemployment Compensation		34	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Career and Technical Education Program (Cont.)

Employer Medicare	\$	1,212	
Travel		1,024	
Total Career and Technical Education Program			\$ 108,264

Technology

Internet Connectivity	\$	87,885	
Cabling		730	
Software		79,789	
Total Technology			168,404

Other Programs

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

Board of Education

Secretary to Board	\$	5,500	
Longevity Pay		141,288	
Board and Committee Members Fees		10,800	
Social Security		9,685	
Pensions		373	
Life Insurance		1,176	
Medical Insurance		405,942	
Employer Medicare		2,285	
Audit Services		19,500	
Dues and Memberships		7,461	
Legal Services		52,061	
Travel		12,106	
Other Contracted Services		4,250	
Trustee's Commission		278,155	
Criminal Investigation of Applicants - TBI		7,000	
Other Charges		8,734	
Total Board of Education			966,316

Director of Schools

County Official/Administrative Officer	\$	109,166	
Assistant(s)		129,441	
Career Ladder Program		1,000	
Clerical Personnel		30,285	
Social Security		15,535	
Pensions		27,052	
Life Insurance		50	
Medical Insurance		42,206	
Dental Insurance		450	
Unemployment Compensation		140	
Employer Medicare		3,633	
Advertising		6,159	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Director of Schools (Cont.)

Communication	\$	14,173	
Dues and Memberships		7,603	
Postal Charges		8,241	
Travel		1,840	
Other Contracted Services		3,612	
Office Supplies		5,459	
Other Charges		354	
Administration Equipment		1,378	
Total Director of Schools			\$ 407,777

Office of the Principal

Principals	\$	1,166,119	
Career Ladder Program		5,000	
Assistant Principals		506,200	
Secretary(ies)		662,968	
Other Salaries and Wages		71,204	
Social Security		140,811	
Pensions		223,934	
Life Insurance		851	
Medical Insurance		514,303	
Dental Insurance		5,058	
Unemployment Compensation		500	
Employer Medicare		32,962	
Communication		34,506	
Other Contracted Services		44,501	
Other Supplies and Materials		2,278	
Total Office of the Principal			3,411,195

Fiscal Services

Supervisor/Director	\$	63,679	
Clerical Personnel		155,064	
Social Security		13,289	
Pensions		13,584	
Life Insurance		72	
Medical Insurance		37,245	
Dental Insurance		705	
Unemployment Compensation		140	
Employer Medicare		3,108	
Dues and Memberships		325	
Travel		1,807	
Other Contracted Services		27,476	
Data Processing Supplies		1,562	
Office Supplies		1,796	
Other Supplies and Materials		795	
Other Charges		94	
Administration Equipment		8,985	
Total Fiscal Services			329,726

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Operation of Plant

Custodial Personnel	\$	890,153	
Other Salaries and Wages		130,481	
Social Security		60,057	
Pensions		61,933	
Life Insurance		567	
Medical Insurance		289,086	
Dental Insurance		1,275	
Unemployment Compensation		2,500	
Employer Medicare		14,071	
Maintenance and Repair Services - Equipment		2,828	
Travel		3,238	
Other Contracted Services		22,932	
Custodial Supplies		118,694	
Electricity		1,143,122	
Natural Gas		91,705	
Water and Sewer		208,369	
Other Supplies and Materials		2,593	
Other Charges		832	
Plant Operation Equipment		35,730	
Total Operation of Plant			\$ 3,080,166

Maintenance of Plant

Supervisor/Director	\$	52,262	
Clerical Personnel		31,616	
Maintenance Personnel		280,867	
Social Security		22,127	
Pensions		22,144	
Life Insurance		142	
Medical Insurance		84,495	
Dental Insurance		1,350	
Unemployment Compensation		380	
Employer Medicare		5,175	
Communication		1,095	
Laundry Service		4,883	
Maintenance and Repair Services - Buildings		159,546	
Maintenance and Repair Services - Equipment		53,178	
Other Contracted Services		32,838	
Equipment and Machinery Parts		17,627	
Other Supplies and Materials		19,161	
Other Charges		12,453	
Maintenance Equipment		6,330	
Total Maintenance of Plant			807,669

Transportation

Mechanic(s)	\$	227,680
Bus Drivers		1,175,028

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Transportation (Cont.)

Other Salaries and Wages	\$	199,300	
Social Security		95,990	
Pensions		97,768	
Life Insurance		1,202	
Medical Insurance		453,090	
Dental Insurance		4,354	
Unemployment Compensation		3,200	
Employer Medicare		22,662	
Communication		2,102	
Laundry Service		4,594	
Maintenance and Repair Services - Vehicles		8,426	
Medical and Dental Services		16,473	
Travel		1,819	
Other Contracted Services		1,000	
Diesel Fuel		297,504	
Garage Supplies		4,888	
Gasoline		33,938	
Lubricants		17,121	
Tires and Tubes		44,959	
Vehicle Parts		216,929	
Other Supplies and Materials		5,846	
Other Charges		46,940	
Transportation Equipment		9,946	
Total Transportation			\$ 2,992,759

Central and Other

Other Salaries and Wages	\$	67,944	
Social Security		3,856	
Pensions		2,684	
Life Insurance		28	
Medical Insurance		14,511	
Unemployment Compensation		136	
Employer Medicare		902	
Total Central and Other			90,061

Operation of Non-Instructional ServicesCommunity Services

Supervisor/Director	\$	16,803	
Teachers		20,540	
Clerical Personnel		15,498	
Educational Assistants		15,527	
Other Salaries and Wages		834,202	
Social Security		52,918	
Pensions		49,413	
Life Insurance		168	
Medical Insurance		80,930	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Dental Insurance	\$	600	
Unemployment Compensation		500	
Employer Medicare		12,698	
Communication		220	
Travel		8,280	
Food Supplies		1,049	
Instructional Supplies and Materials		161,002	
Other Supplies and Materials		15,821	
In Service/Staff Development		6,047	
Other Charges		31,827	
Total Community Services			\$ 1,324,043

Early Childhood Education

Supervisor/Director	\$	17,793	
Teachers		671,096	
Clerical Personnel		30,035	
Educational Assistants		78,951	
Certified Substitute Teachers		1,348	
Non-certified Substitute Teachers		4,023	
Social Security		47,347	
Pensions		77,560	
Life Insurance		305	
Medical Insurance		167,112	
Dental Insurance		978	
Unemployment Compensation		900	
Employer Medicare		11,078	
Contracts with Other Public Agencies		183,045	
Instructional Supplies and Materials		86,225	
Other Supplies and Materials		6,999	
In Service/Staff Development		2,011	
Other Charges		68,000	
Regular Instruction Equipment		16,667	
Total Early Childhood Education			1,471,473

Capital Outlay

Regular Capital Outlay

Architects	\$	41,297	
Building Improvements		743,522	
Other Capital Outlay		267,566	
Total Regular Capital Outlay			1,052,385

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	255,336	
Total Education			255,336

Total General Purpose School Fund \$ 52,914,327

(Continued)

Exhibit J-8

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

School Federal Projects FundInstructionRegular Instruction Program

Teachers	\$	875,143	
Educational Assistants		113,002	
Certified Substitute Teachers		550	
Non-certified Substitute Teachers		3,028	
Social Security		55,248	
Pensions		94,163	
Life Insurance		266	
Medical Insurance		178,507	
Dental Insurance		1,200	
Unemployment Compensation		1,339	
Employer Medicare		13,376	
Other Contracted Services		129,902	
Instructional Supplies and Materials		86,748	
Other Supplies and Materials		2,321	
Regular Instruction Equipment		274,744	
Total Regular Instruction Program			\$ 1,829,537

Alternative Instruction Program

Teachers	\$	8,910	
Social Security		552	
Pensions		809	
Life Insurance		3	
Medical Insurance		1,852	
Dental Insurance		27	
Unemployment Compensation		6	
Employer Medicare		129	
Total Alternative Instruction Program			12,288

Special Education Program

Teachers	\$	249,972	
Educational Assistants		422,765	
Speech Pathologist		119,696	
Certified Substitute Teachers		1,585	
Non-certified Substitute Teachers		8,478	
Social Security		46,711	
Pensions		57,521	
Life Insurance		472	
Medical Insurance		236,750	
Dental Insurance		1,620	
Unemployment Compensation		789	
Employer Medicare		10,940	
Contracts with Private Agencies		18,257	
Maintenance and Repair Services - Equipment		13,041	
Other Contracted Services		2,837	
Instructional Supplies and Materials		257,745	
Other Supplies and Materials		15,534	
Special Education Equipment		37,716	
Total Special Education Program			1,502,429

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)Instruction (Cont.)Career and Technical Education Program

Other Supplies and Materials	\$	1,375	
Vocational Instruction Equipment		39,444	
Total Career and Technical Education Program			\$ 40,819

Support ServicesOther Student Support

Guidance Personnel	\$	46,420	
Other Salaries and Wages		29,698	
Social Security		4,609	
Pensions		7,787	
Life Insurance		18	
Medical Insurance		9,484	
Dental Insurance		84	
Unemployment Compensation		50	
Employer Medicare		1,078	
Communication		10,908	
Travel		2,909	
Other Contracted Services		91,932	
Other Supplies and Materials		20,458	
In Service/Staff Development		17,350	
Other Charges		5,269	
Total Other Student Support			248,054

Regular Instruction Program

Supervisor/Director	\$	53,882	
Secretary(ies)		26,224	
Other Salaries and Wages		119,122	
Social Security		11,588	
Pensions		19,720	
Life Insurance		47	
Medical Insurance		37,890	
Dental Insurance		413	
Unemployment Compensation		90	
Employer Medicare		2,710	
Travel		748	
Other Supplies and Materials		11,285	
In Service/Staff Development		76,019	
Other Charges		1,879	
Other Equipment		4,974	
Total Regular Instruction Program			366,591

Alternative Instruction Program

Guidance Personnel	\$	8,357	
Social Security		518	
Pensions		874	
Life Insurance		2	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)Support Services (Cont.)Alternative Instruction Program (Cont.)

Medical Insurance	\$	1,297	
Dental Insurance		25	
Unemployment Compensation		4	
Employer Medicare		121	
Total Alternative Instruction Program			\$ 11,198

Special Education Program

Secretary(ies)	\$	26,108	
Other Salaries and Wages		201,841	
Social Security		13,547	
Pensions		18,671	
Life Insurance		76	
Medical Insurance		47,488	
Dental Insurance		638	
Unemployment Compensation		163	
Employer Medicare		3,168	
Travel		9,424	
Other Contracted Services		56,143	
Other Supplies and Materials		31,794	
In Service/Staff Development		38,412	
Other Charges		450	
Total Special Education Program			447,923

Career and Technical Education Program

In Service/Staff Development	\$	2,960	
Total Career and Technical Education Program			2,960

Total School Federal Projects Fund \$ 4,461,799

Central Cafeteria FundOperation of Non-Instructional ServicesFood Service

Clerical Personnel	\$	35,877	
Social Security		1,910	
Pensions		2,228	
Life Insurance		13	
Medical Insurance		7,861	
Employer Medicare		447	
Communication		12,658	
Maintenance and Repair Services - Equipment		30,927	
Postal Charges		1,500	
Travel		73	
Other Contracted Services		3,215,790	
Office Supplies		1,264	
USDA - Commodities		272,313	
Other Supplies and Materials		10,520	

(Continued)

Exhibit J-8

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

<u>Central Cafeteria Fund (Cont.)</u>			
<u>Operation of Non-Instructional Services (Cont.)</u>			
<u>Food Service (Cont.)</u>			
Other Charges	\$	14,319	
Food Service Equipment		<u>248,335</u>	
Total Food Service			<u>\$ 3,856,035</u>
Total Central Cafeteria Fund			\$ 3,856,035
<u>Education Capital Projects Fund</u>			
<u>Support Services</u>			
<u>Board of Education</u>			
Trustee's Commission	\$	<u>13,474</u>	
Total Board of Education			\$ 13,474
<u>Capital Projects</u>			
<u>Education Capital Projects</u>			
Transportation Equipment	\$	<u>509,385</u>	
Total Education Capital Projects			<u>509,385</u>
Total Education Capital Projects Fund			<u>522,859</u>
Total Governmental Funds - Greene County School Department			<u><u>\$ 61,755,020</u></u>

Exhibit J-9

Greene County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes
in Cash Balances - City Agency Funds
For the Year Ended June 30, 2019

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 3,155,419	\$ 3,155,419
Trustee's Collections - Prior Years	0	91,267	91,267
Trustee's Collections - Bankruptcy	0	579	579
Circuit/Clerk and Master Collections - Prior Years	0	38,368	38,368
Interest and Penalty	0	35,197	35,197
Payments in-Lieu-of Taxes - Local Utilities	0	117,987	117,987
Payments in-Lieu-of Taxes - Other	0	11,921	11,921
Local Option Sales Tax	8,502,826	3,174,294	11,677,120
Bank Excise Tax	0	10,925	10,925
Other Statutory Local Taxes	0	171	171
Marriage Licenses	0	965	965
Total Cash Receipts	<u>\$ 8,502,826</u>	<u>\$ 6,637,093</u>	<u>\$ 15,139,919</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 8,417,798	\$ 6,540,357	\$ 14,958,155
Trustee's Commission	85,028	99,446	184,474
Total Cash Disbursements	<u>\$ 8,502,826</u>	<u>\$ 6,639,803</u>	<u>\$ 15,142,629</u>
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ (2,710)	\$ (2,710)
Cash Balance, July 1, 2018	0	2,710	2,710
Cash Balance, June 30, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SINGLE AUDIT SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

**Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated January 22, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001.

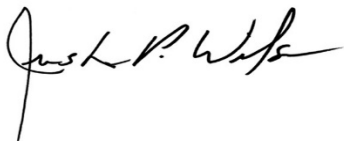
Greene County's Response to the Finding

Greene County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Greene County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greene County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 22, 2020

JPW/tg



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Greene County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Greene County's major federal programs for the year ended June 30, 2019. Greene County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Greene County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes

examining, on a test basis, evidence about Greene County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Greene County's compliance.

Opinion on Each Major Federal Program

In our opinion, Greene County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Greene County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Greene County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

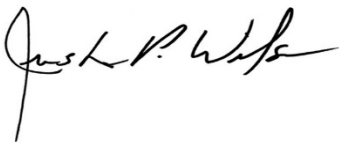
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the

requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Greene County's basic financial statements. We issued our report thereon dated January 22, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 22, 2020

JPW/tg

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (8)
For the Year-Ended June 30, 2019

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Forest Service Schools and Roads Cluster: (4)			
Schools and Roads - Grants to States	10.665	N/A	\$ 43,641
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	N/A	614,611
National School Lunch Program	10.555	N/A	1,942,007 (5)
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (4)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	272,313 (5)
Passed-through State Department of Health:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-19-59465-00	71,489 (7)
Total U.S. Department of Agriculture			<u>\$ 2,944,061</u>
U.S. Department of Military:			
Passed-through State Department of General Services:			
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	(3)	\$ 291,720 (6)
Total U.S. Department of Military			<u>\$ 291,720</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Programs	14.228	B-15-DC-47-001	\$ 42,367
Total U.S. Department of Housing and Urban Development			<u>\$ 42,367</u>
U.S. Department of Interior:			
Direct Program:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 71,982
Passed-through Tennessee Wildlife Resource Agency:			
Enhanced Hunter Education and Safety Program	15.626	32801-00609	82,356
Total U.S. Department of Interior			<u>\$ 154,338</u>
U.S. Department of Justice:			
Direct Programs:			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 8,093
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	10,284
Total U.S. Department of Justice			<u>\$ 18,377</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Highway Safety Cluster: (4)			
State and Community Highway Safety	20.600	(3)	\$ 3,893
Alcohol Open Container Requirements	20.607	Z-19-THS113	3,478
Total U.S. Department of Transportation			<u>\$ 7,371</u>
Appalachian Regional Commission:			
Passed-through East Tennessee State University:			
Appalachian Regional Development	23.001	(3)	\$ 10,000
Total Appalachian Regional Commission			<u>\$ 10,000</u>
U.S. Department of Education:			
Passed-through State Department of Human Services:			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(3)	\$ 69,910
Passed-through State Department of Education:			
Title 1 Grants to Local Educational Agencies	84.010	N/A	2,048,706

(Continued)

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (8) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Education (Cont.):			
Special Education Cluster: (4)			
Special Education - Grants to States	84.027	N/A	\$ 1,864,959
Special Education - Preschool Grants	84.173	N/A	126,404
Career and Technical Education - Basic Grants to States	84.048	N/A	155,970
Rural Education	84.358	N/A	116,051
Improving Teacher Quality State Grants	84.367	N/A	171,935
Passed-through Greeneville City School Department:			
English Language Acquisition State Grants	84.365	N/A	7,297
Total U.S. Department of Education			<u>\$ 4,561,232</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Health:			
Family Planning Services	93.217	GG-19-59465-00	\$ 15,036 (7)
National State Based Tobacco Control Programs	93.305	GG-19-59465-00	18,355 (7)
Preventive Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	GG-14-40793-00	10,000
Medicaid Cluster: (4)			
Medical Assistance Program	93.778	GG-19-59465-00	51,856 (7)
Maternal, Infant, and Early Childhood Home Visiting Cluster: (4)			
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	GG-19-59465-00	87 (7)
Maternal and Child Health Services Block Grant to the States	93.994	GG-19-59465-00	23,035 (7)
Total U.S. Department of Health and Human Services			<u>\$ 118,369</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance	97.036	34101-29316	\$ 7,626
Emergency Management Performance Grants	97.042	52021-22238	47,000
Total U.S. Department of Homeland Security			<u>\$ 54,626</u>
Total Expenditures of Federal Grants			<u><u>\$ 8,202,461</u></u>
<u>State Grants</u>		<u>Contract Number</u>	
Juvenile Service Program - State Commission on Children and Youth	N/A	(3)	\$ 9,000
Rural Local Health Services - State Department of Health	N/A	GG-19-59465-00	288,530 (7)
Health Access Grant - State Department of Health	N/A	Z-19-194666-00	20,000
Litter Program - State Department of Transportation	N/A	Z-19-LIT030	67,930
Tennessee Historical Commission Operations Grant - State Department of Environment and Conservation	N/A	(3)	50,000
Used Oil Grant - State Department of Environment and Conservation	N/A	(3)	6,830
Fast Track Industrial Infrastructure Program - State Department of Economic and Community Development	N/A	(3)	161,050
THSO Network Coordinator Grant - State Department of Transportation	N/A	(3)	1,082
Court Security Grant Program - Administrative Office of the Courts	N/A	(3)	14,143
Drivers Education - State Department of Education	N/A	(3)	35,204
Coordinated School Health - State Department of Education	N/A	(3)	99,881
Family Resource Center - State Department of Education	N/A	(3)	28,847
Read to be Ready Coaching Network Program - State Department of Education	N/A	(3)	9,903
Safe Schools Act Grant - State Department of Education	N/A	(3)	68,780
School Safety - State Department of Education	N/A	(3)	155,469
Lottery for Education: After School Programs - State Department of Education	N/A	(3)	68,789
Children's Services Grant - State Department of Education	N/A	(3)	80,804
Early Childhood Education Project - State Department of Education	N/A	(3)	1,461,147
Total State Grants			<u><u>\$ 2,627,389</u></u>

(Continued)

Greene County, Tennessee, and the Greene County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) ((8) Cont.)

CFDA = Catalog of Federal Domestic Assistance
N/A = Not Applicable

- (1) - Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) - Greene County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
- (3) - Information not available.
- (4) - Forest Service Schools and Roads Cluster total \$43,641; Child Nutrition Cluster total \$2,828,931; Highway Safety Cluster total \$3,893; Special Education Cluster total \$1,991,363; Medicaid Cluster total \$51,856; Maternal, Infant, and Early Childhood Home Visiting Cluster total \$87.
- (5) - Total for CFDA 10.555 is \$2,214,320.
- (6) - During the year ended June 30, 2019, Greene County received excess military equipment from the U.S. Department of Military valued at \$291,720.
- (7) - Multi-service contract.

(8) - SUBRECIPIENTS			
	Federal	Amount	
	CFDA	Provided to	
Program Title	Number	Subrecipient	Subrecipient
Community Development Block Grant/State's Programs	14.228	\$42,367	Glen Hills Utility District

Greene County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2019

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, 2019.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
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OFFICE OF COUNTY MAYOR

2018	221	2018-001	Some Sanitation Department Employees Used Assets Owned by the Department for Private Purposes	N/A	Corrected
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OFFICE OF CLERK AND MASTER

2018	222	2018-002	Time Sheets did not Always Accurately Reflect Time Worked	N/A	Corrected
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OFFICE OF SHERIFF

2018	222	2018-003	Time Sheets for an Employee did not Always Accurately Reflect Time Worked	N/A	Corrected
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Prior-year Federal Award Findings

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

GREENE COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

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? | NONE REPORTED |
| 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: | |
| * CFDA Numbers 10.553 and 10.555 | Nutrition Cluster: School Breakfast Program
and National School Lunch Program |
| * CFDA 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 examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are presented following each finding and recommendation. Management's corrective action plans, whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

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

FINDING 2019-001 **THE OFFICES HAD DEFICIENCIES IN BUDGET OPERATIONS** (Noncompliance Under *Government Auditing Standards*)

Salaries exceeded appropriations in 31 of 168 salary line-items of the General, Solid Waste, and Highway/Public Works funds by amounts up to \$3,382. The budget resolution approved by the county commission states that the salary, wages, or enumeration of each official, employee, or agent of the county will not exceed appropriations that accompany this resolution. Therefore, the salaries that exceeded line-item appropriations were expenditures not approved by the county commission.

Section 5-9-401, *Tennessee Code Annotated*, states that "All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies." This deficiency exists because management failed to hold spending to the limits authorized by the county commission, which resulted in unauthorized expenditures.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – DIRECTOR OF ACCOUNTS AND BUDGETS

After being made aware of the issue with the salary line items, we concur. We will correct the issue by June 30, 2020. We will correct the issue through better communications between department heads, elected officials, and the accounting department.

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, 2019.

Greene County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2019

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 COUNTY MAYOR

2019-001	The Office had Deficiencies in Budget Operations	231
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OFFICE OF ROAD SUPERINTENDENT

2019-001	The Office had Deficiencies in Budget Operations	232
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GREENE COUNTY GOVERNMENT



KEVIN MORRISON, MAYOR

204 North Cutler Street, Suite 206, Greeneville, TN 37745

Office: 423-798-1766 Fax: 423-798-1771

Email: MayorKevinMorrison@greencountytn.gov

Corrective Action Plan

FINDING: 2019-001

THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS

Response and Corrective Action Plan Prepared by:

Kevin C. Morrison, Greene County Mayor

Person Responsible for Implementing the Corrective Action:

Kevin C. Morrison, Greene County Mayor

Anticipated Completion Date of Corrective Action:

June 30, 2020

Repeat Finding:

Yes or ☒ No

Reason Corrective Action was Not Taken in the Prior Year:

Enter Reason (If this was not a prior year finding, omit this part.)

N/A

Planned Corrective Action:

The Finance Department will receive additional training to ensure understanding of the procedures necessary to work with Elected Officials and Department Heads to be compliant with T.C.A. 5-9-401.

Signature: _____

Kevin C. Morrison

GREENE COUNTY GOVERNMENT



KEVIN MORRISON, MAYOR

204 North Cutler Street, Suite 206, Greeneville, TN 37745

Office: 423-798-1766 Fax: 423-798-1771

Email: MayorKevinMorrison@greencountytn.gov

Corrective Action Plan

FINDING: 2019-001

THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS

Response and Corrective Action Plan Prepared by:

Kevin Swatsell, Greene County Road Superintendent

Person Responsible for Implementing the Corrective Action:

Kevin Swatsell, Greene County Road Superintendent

Anticipated Completion Date of Corrective Action:

June 30, 2020

Repeat Finding:

Yes or **No**

Reason Corrective Action was Not Taken in the Prior Year:

Enter Reason (If this was not a prior year finding, omit this part.)

N/A

Planned Corrective Action:

The Finance Department will receive additional training to ensure understanding of the procedures necessary to work with Elected Officials and Department Heads to be compliant with T.C.A. 5-9-401.

Signature:

Kevin B. Swatsell

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.