TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Sumner County, Tennessee

For the Year Ended June 30, 2021

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

SUMNER COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2021

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

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

SUMNER COUNTY, TENNESSEE
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Summary of Audit Findings

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

Scope

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

Results

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

Our audit resulted in one finding and recommendation, which we have reviewed with Sumner County management. The detailed finding, recommendation, and management response is included in the Single Audit section of this report.

Findings

The following is a summary of the audit finding:

OFFICE OF FINANCE DIRECTOR

- Salaries exceeded appropriations in several salary line-items.

Introductory Section

Sumner County Officials
June 30, 2021

Officials

Anthony Holt, County Mayor
Judy Hardin, Superintendent of Roads
Del R. Phillips, III, Director of Schools
Cindy Williams, Trustee
John Isbell, Assessor of Property
Bill Kemp, County Clerk
Kathryn Strong, Circuit, General Sessions, and Juvenile Courts Clerk
Mark Smith, Clerk and Master
Cindy Briley, Register of Deeds
Sonny Weatherford, Sheriff
David Lawing, Director of Finance
Leah Dennen, Law Director

Board of County Commissioners

Scott Langford, Chairman
Billy Geminden
Alan Driver
Jerry Foster
Danny Sullivan
Terry Wright
Brian Stewart
Luke Tinsley
Jerry Becker
Paul Goode
Deanne Dewitt
Michael Guthrie
Moe Taylor
Larry Hinton
Steve Graves
Leslie Schell
Baker Ring
Gene Rhodes
Shellie Tucker
Merrol Hyde
Chris Taylor
Caroline Krueger
Jeremy Mansfield
Justin Nipper

Board of Education

Tim Brewer, Chairman
Alice Bachman
Andy Daniels
Jeff Duncan
Betsey Hawkins
Tammy Hayes
David Wilkerson
Sarah Andrews
Glen Gregory
Patricia Brown
Ted Wise

(Continued)

Sumner County Officials (Cont.)

Financial Management Committee

Jerry Becker, Chairman
Anthony Holt, County Mayor
Judy Hardin, Superintendent of Roads
Del R. Phillips, III, Director of Schools
Justin Nipper
Scott Langford
Jeremy Mansfield

Audit Committee

Scott Langford, Chairman
Paul Goode
Chris Taylor
Jerry Becker
Steve Graves

Highway Commission

Larry Hinton, Chairman
Anthony Holt, County Mayor
Judy Hardin, Superintendent of Roads
Steve Graves
Gene Rhodes
Luke Tinsley
Terry Wright
Tom Neal

FINANCIAL SECTION

Jason E. Mumpower
Comptroller

Independent Auditor's Report

Sumner County Mayor and
Board of County Commissioners
Sumner 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 Sumner County, Tennessee, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Internal School Fund of the Sumner County School Department (a discretely presented component unit), which represent 1.24 percent, 1.72 percent, and 3.18 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Internal School Fund of the Sumner County School Department is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sumner County, Tennessee, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Changes in Accounting Principle

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

Emphasis of Matter

We draw attention to Note I.D.11. to the financial statements, which describes a restatement to the beginning Custodial Funds net position totaling $9,830,827 on the Statement of Changes in Net Position – Fiduciary Funds and a restatement to the discretely presented Sumner County School Department's beginning net position totaling $5,613,897 on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sumner County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Sumner County School Department (a discretely presented component unit), miscellaneous schedules, and other information such as the introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Sumner County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and by other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service and General Capital Projects funds, combining and individual fund financial statements of the Sumner County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2022, on our consideration of Sumner 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 Sumner 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 Sumner County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

March 1, 2022

JEM/tg

Management's Discussion and Analysis

For Sumner County, Tennessee

The following section is the management's discussion and analysis of the Sumner County Government's financial performance for the fiscal year ended June 30, 2021. The Sumner County School Department did not issue a separate set of financial statements. Therefore, this document includes a limited overview of the discretely presented component unit (DPCU), the Sumner County School Department.

The Sumner County Regional Airport Authority, the Sumner County Emergency Communications District, the Sumner County Convention and Visitors Bureau, and the Resource Authority in Sumner County are also discretely presented component units of the County. These component units' financial statements, which require a discrete presentation, were excluded from this report. The effect of these exclusions is not material to the financial statements. Readers should review the separately issued financial statements and management's discussions and analyses, if any are available, for these discretely presented component units.

FINANCIAL HIGHLIGHTS

- As of June 30, 2021, Sumner County Government's net position is approximately $77.5 million. Of this amount, the unrestricted net position, which the County may use to meet Sumner County's obligations to citizens and creditors, is almost a negative $196 million. This negative unrestricted net position results from the Sumner County Government's financial statements, including approximately $232.5 million of debt attributable to the Sumner County Board of Education. The discretely presented Sumner County School Department's net position (net investment in capital assets) includes the assets related to this debt. The discretely presented Sumner County School Department's net position is approximately $373 million.

- During the fiscal year, the primary government's total net position improved by approximately $2.9 million. The discretely presented Sumner County School Department's net position improved by about $60.7 million, including an approximate $5.6 million restatement.

- As of the close of the fiscal year, Sumner County's governmental funds reported combined fund balances of approximately $287.7 million, which is an approximate increase of $115.8 million from the previous fiscal year. The discretely presented Sumner County School Department's governmental funds reported almost $88 million of total fund balances, an approximate increase of $23.8 million from the previous fiscal year, including an approximate $5.6 million restatement.
- At the end of the current fiscal year, the unrestricted fund balance (the total of committed, assigned, and unassigned) of the General Fund was almost $42 million, or roughly 61 percent, of the General Fund's annual budgetary expenditures (including other uses).
- The General Fund's total fund balances (Generally Accepted Accounting Principal basis) improved by approximately $7.2 million.

OVERVIEW OF FINANCIAL STATEMENTS

Sumner County Government provides this discussion and analysis to introduce Sumner County Government's and the discretely presented Sumner County School Department's basic financial statements. The government-wide financial statements, the fund financial statements, and the financial statements' notes comprise the basic financial statements. This annual financial report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements. The government-wide financial statements provide readers with a broad overview of the Sumner County Government's and the discretely presented Sumner County School Department's finances in a manner similar to a private-sector business.

The Statement of Net Position presents financial information on all of the Sumner County Government's and the discretely presented Sumner County School Department's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a valuable indicator of whether the Sumner County Government's and the discretely presented Sumner County School Department's financial positions are improving or deteriorating.

The Statement of Activities presents how the Sumner County Government's and the discretely presented Sumner County School Department's net positions changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Sumner County Government and of the discretely presented Sumner County School Department that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (business-type activities). The Sumner County Government's

governmental activities include general government; finance; administration of justice; public safety; public health and welfare; social, cultural, and recreational services; agriculture and natural resources; highways/public works; and education. The Sumner County Government and the discretely presented Sumner County School Department have no business-type functions.

The government-wide financial statements include the Sumner County Government (known as the primary government) and a legally separate school system for which the Sumner County Government is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government.

The government-wide financial statements can be found in Exhibits A and B.

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Like other state and local governments, the Sumner County Government and the discretely presented Sumner County School Department use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Sumner County Government and the discretely presented Sumner County School Department have three broad categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and balances of spendable resources available at the end of the fiscal year. Such information may be useful in the evaluation of a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Sumner County Government maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances for the General, Highway/Public Works, General Debt Service, and General Capital Projects Funds, which are considered major funds. Data from the other three governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report. The discretely presented Sumner County School Department maintains three individual governmental funds: the General Purpose School Fund, the Internal School Fund, and the School Federal Projects Fund.

The Sumner County Government adopts an annual budget for the General Fund, all special revenue funds (except the constitutional officers' fees fund), the General Capital Projects Fund, and the General Debt Service Fund. With the County's approval, the discretely presented Sumner County School Department adopts an annual budget for the General Purpose School Fund and the School Federal Projects Fund. Budgetary comparisons have been provided for these funds to demonstrate budgetary compliance.

The Governmental fund financial statements can be found in the table of contents.

Proprietary Funds. The Sumner County Government maintains one type of proprietary fund, an internal service fund. An internal service fund is an accounting device used to accumulate and allocate costs internally among the Sumner County Government's various functions. The Sumner County Government uses an internal service fund to account for the County's self-insured insurance funds (occupational compensation insurance, employee health insurance, employee dental insurance, and liability insurance). Because these services predominantly benefit governmental rather than business-type functions, they are included within governmental activities in the government-wide financial statements.

The discretely presented Sumner County School Department maintains one type of proprietary fund, an internal service fund. The discretely presented Sumner County School Department uses an internal service fund to account for its self-insured insurance funds (employee health insurance).

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements for the Sumner County Government can be found in Exhibits D-1 through D-3 and, for the discretely presented Sumner County School Department, in Exhibits J-8 through J-10.

Fiduciary Funds. Fiduciary funds account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is much like that of proprietary funds. Fiduciary funds are not reported in the government-wide financial statements because those funds' resources are not available to support the Sumner County Government's programs.

The Sumner County Government maintains one type of fiduciary fund, custodial funds. A custodial fund reports resources, not in a trust, held by the Sumner County Government for other parties outside Sumner County Government reporting entity. The fiduciary fund financial statements can be found in Exhibits E-1 and E-2.

Notes to the Financial Statements. The notes provide additional information necessary to understand the government-wide and fund financial statements' data fully. The notes to the financial statements are located in the table of contents.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the Sumner County Government's progress in funding its obligations to provide pension and other post-employment benefits (OPEB) to its employees. Required supplementary information can be

found immediately after the notes to the financial statements and is located in the table of contents.

In connection with non-major governmental funds, the combined statements referred to earlier are presented immediately following the required supplementary information notes. Combining and individual fund statements and schedules are located in the table of contents.

FINANCIAL ANALYSIS OF SUMNER COUNTY AS A WHOLE

Net Position

Table 1. Sumner County Government's Net Position

	Governmental Activities	
	June 30, 2021	June 30, 2020
Assets:		
Current and Other Assets	$ 409,588,318	$ 269,027,021
Capital Assets	121,653,519	105,301,816
Total Assets	$ 531,241,837	$ 374,328,837
Total Deferred Outflows of Resources	$ 11,256,686	$ 10,454,711
Liabilities:		
Long-term Liabilities Outstanding	$ 337,719,480	$ 212,872,038
Other Liabilities	61,532,536	35,191,979
Total Liabilities	$ 399,252,016	$ 248,064,017
Total Deferred Inflows of Resources	$ 65,792,760	$ 62,208,872
Net Position:		
Net Investment in Capital Assets	$ 118,340,245	$ 94,160,475
Restricted	154,966,281	134,164,437
Unrestricted	(195,852,779)	(153,814,253)
Total Net Position	$ 77,453,747	$ 74,510,659

Current and other assets increased by approximately $140.6 million from the prior fiscal year. This increase is primarily the result of an approximate $140.7 million increase in equity in pooled cash and investments, principally due to the receipt of unspent American Rescue Plan Act funds of almost $18.6 million and an increase in unspent bond proceeds of approximately $116.5 million.

The increase in the long-term liabilities is related to long-term debt, discussed later in the letter.

Due primarily to three factors, other liabilities increased by approximately $26.3 million from the previous year.

- The County recognized roughly $18.6 million as a liability for received but unearned American Rescue Plan Act funds.
- Debt due within one year increased by approximately $4.9 million due to the County's current construction programs and the County's corresponding debt structure.
- Contracts payable increased by approximately $4.3 million due to the County's current construction programs.

Total deferred inflows of resources increased by almost $3.6 million. Of this increase, roughly $1.8 million is an increase in deferred property taxes due to increases in the 2022 Fiscal Year's tax levy. The remaining roughly $1.8 million increase is due to changes in the County's estimated pension and other post-employment benefits (OPEB) plan. The County changed its OPEB plan's cut-off date for final eligibility from January 1, 2018, to January 1, 2020. The County updated the years of service credited to its OPEB plan to include limited Tennessee Consolidated Retirement System credits from other employers. Both of these changes increased the OPEB liability.

A substantial portion of the Sumner County Government's net position, around $118 million, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure) less any related outstanding debt used to acquire those assets. The Sumner County Government uses these capital assets to provide various services to its citizens. Accordingly, these assets are not available for future spending. Although the Sumner County Government's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The largest portion of the Sumner County Government's net position, almost $155 million, represents resources subject to external restrictions on how they may be used. The remaining balance for the Sumner County Government is an unrestricted deficit of almost $196 million. This unrestricted deficit does not mean that the County does not have the resources available to pay its bills next year. Rather, it results from having long-term commitments that are greater than currently available resources. The aforementioned unrestricted net position deficit is attributable to the State of Tennessee constitution, allowing only the local legislative body to issue debt for the Sumner County Board of Education. Therefore, whenever the Sumner County Board of Education requires the issuance of debt to fund major capital projects or equipment purchases, the related debt must be issued by the Sumner County Government. At the end of the current fiscal year, the Sumner County Government had outstanding debt related to the Sumner County Board of Education of approximately $232.5 million. The related assets for this debt are reported in the Statement of Net Position under component units in the column "Sumner County School Department."

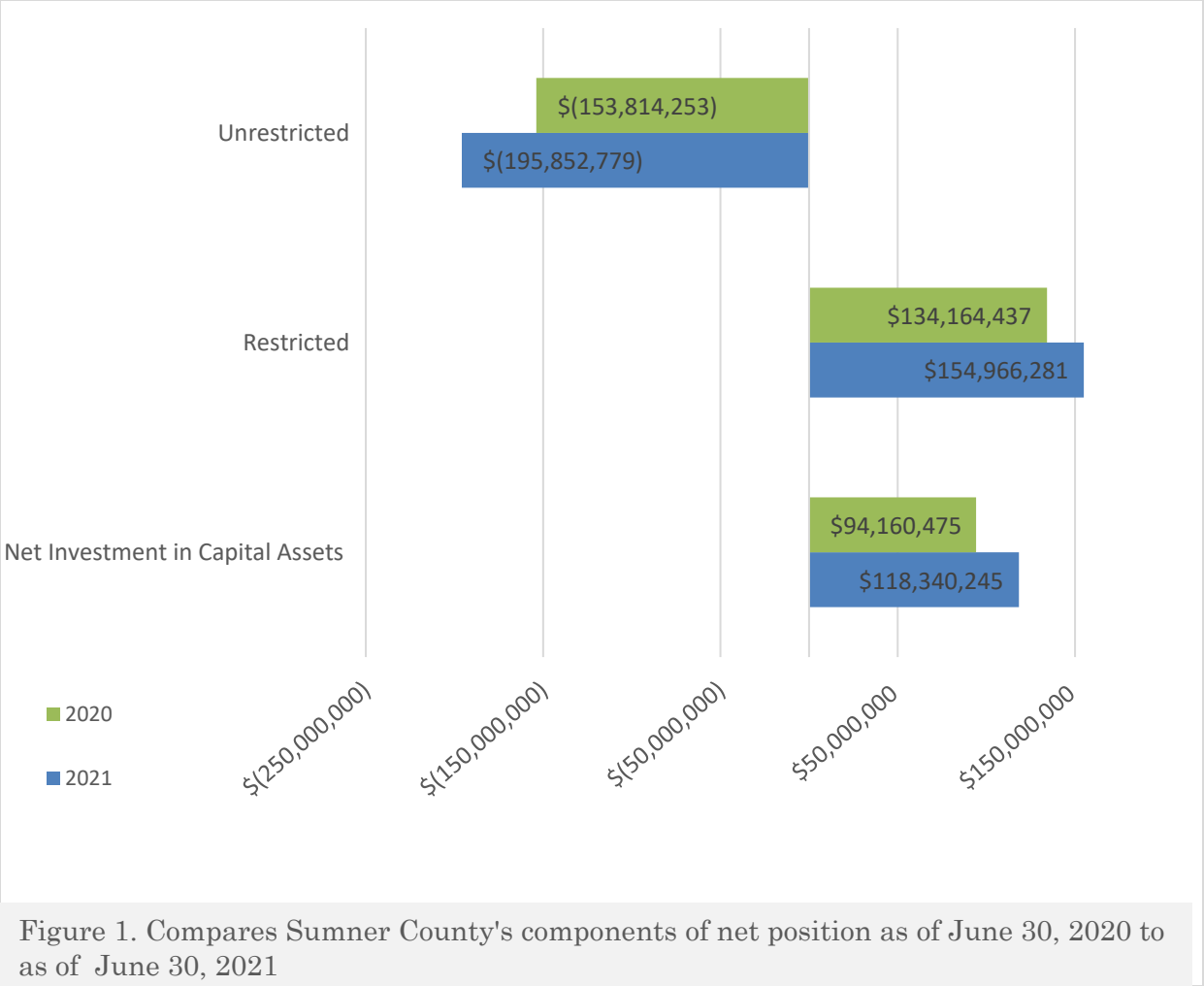

Figure 1. Compares Sumner County's components of net position as of June 30, 2020 to as of June 30, 2021

Governmental Activities. The Sumner County Government's total net position improved by almost $3 million or 3.9%. The primary reasons for this overall decrease are enumerated below.

- Sumner County Primary Government's long-term debt increased by around $113 million, discussed later in this letter.
- Capital assets increased by around $16.4 million, discussed in detail later in this letter.
- Sumner County's governmental funds increased by around $116 million; additional details on the governmental funds are provided later in this letter.
- Bond premiums increased by approximately $19.5 million due to the issuance of bonds at a premium. The County will amortize these bond premiums as interest expenses in future periods.
- The County's self-insurance funds net position increased by approximately $2.7 million due to fewer claims expenses than estimated.

Table 2. Sumner County Government's Activities

	Governmental Activities	
	Fiscal Year Ended June 30, 2021	Fiscal Year Ended June 30, 2020
Revenues:		
Program Revenues:		
Charges for Services	$ 28,851,441	$ 26,716,416
Operating Grants and Contributions	10,041,160	7,997,528
Capital Grants and Contributions	4,097,156	1,403,195
General Revenues:		
Property Tax	60,082,125	56,975,807
Local Option Sales Tax	13,087,936	10,500,644
Wheel Tax	2,283,106	2,246,518
Business Tax	2,815,128	2,346,218
Adequate Facilities/Development Tax	3,540,543	2,582,347
Hotel/Motel Tax	837,500	758,814
Wholesale Beer Tax	476,834	494,561
Litigation Tax	959,354	1,040,760
Mineral Severance Tax	275,667	210,476
Beer Privilege Tax	2,422	2,526
Local Amusement Tax	2,434	1,043
Grants and Contributions Not Restricted to Specific Programs	5,254,133	4,494,660
Unrestricted Investment Income	1,317,467	3,679,212
Miscellaneous	249,821	81,874
Gain from Sale of Capital Assets	-	166,962
Total Revenues	$ 134,174,227	$ 121,699,561
Expenses:		
General Government	$ 15,229,572	$ 11,101,151
Finance	5,703,461	5,577,176
Administration of Justice	5,959,156	5,157,069
Public Safety	27,909,096	29,906,631
Public Health and Welfare	13,206,726	12,530,096
Social, Cultural, and Recreational Services	4,232,526	4,103,041
Agriculture and Natural Resources	491,343	501,933
Highways	8,303,200	9,353,252
Education	40,296,136	11,682,080
Interest on Long-term Debt	9,899,923	8,611,472
Total Expenses	$ 131,231,139	$ 98,523,901
Increase (Decrease) in Net Position	$ 2,943,088	$ 23,175,660
Net Position - Beginning	74,510,659	51,334,999
Net Position - Ending	$ 77,453,747	$ 74,510,659

Program revenues derive directly from the program itself or parties outside the reporting government's taxpayers or citizens, as a whole; they reduce the net cost of the function

financed from the government's general revenues. Figure 2 presents program revenues in juxtaposition to program expenditures—the difference is the amount funded by the County's general revenues.

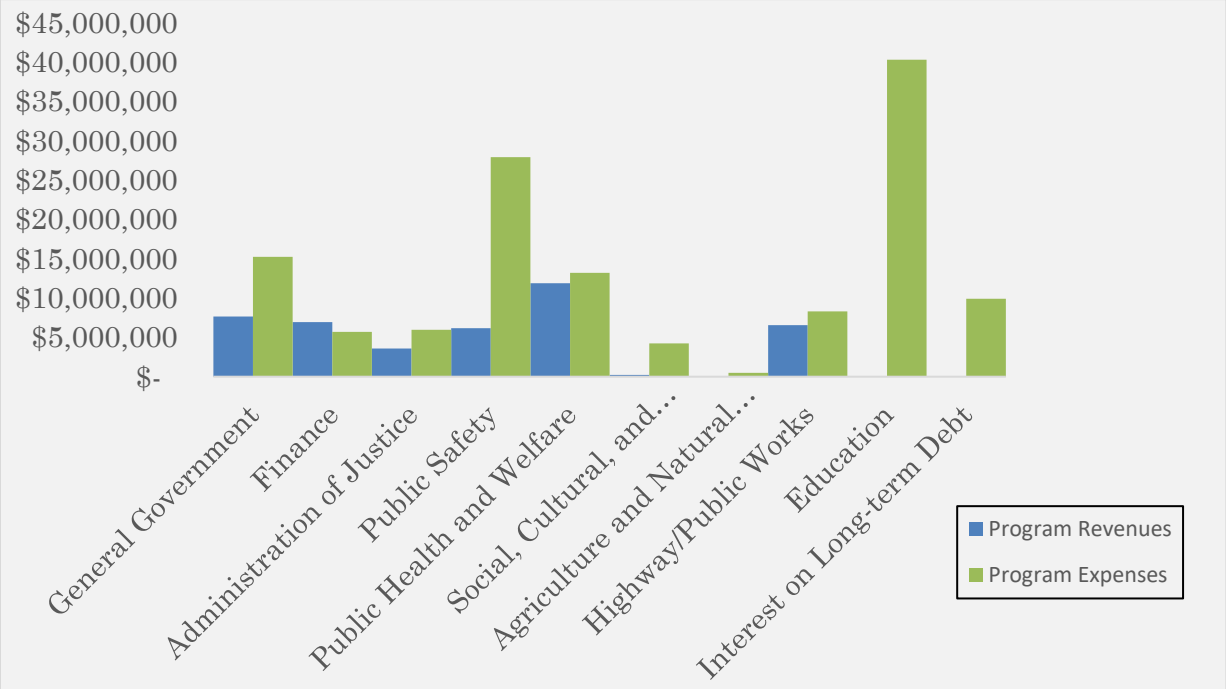

Figure 2. Compares Sumner County's expenditures to program revenues by function

Discretely Presented Sumner County School Department

The discretely presented Sumner County School Department's net position improved by almost $60.7 million, including an approximate $5.6 million restatement (see Table 4).

Table 3. Discretely Presented Sumner County School Department's Net Position

	Governmental Activities	
	June 30, 2021	June 30, 2020
Assets:		
Current and Other Assets	$ 255,748,426	$ 227,851,159
Capital Assets	266,573,080	244,977,030
Total Assets	$ 522,321,506	$ 472,828,189
Total Deferred Outflows of Resources	$ 43,227,238	$ 43,754,891
Liabilities:		
Long-term Liabilities Outstanding	$ 66,297,696	$ 68,908,831
Other Liabilities	11,077,068	7,531,012
Total Liabilities	$ 77,374,764	$ 76,439,843
Total Deferred Inflows of Resources	$ 114,730,648	$ 127,356,212
Net Position:		
Net Investment in Capital Assets	$ 266,573,080	$ 239,448,294
Restricted	40,417,397	40,773,201
Unrestricted	66,452,855	32,565,530
Total Net Position	$ 373,443,332	$ 312,787,025

Table 4. The Discretely Presented Sumner County School Department's Activities

	Governmental Activities	
	Fiscal Year Ended June 30, 2021	Fiscal Year Ended June 30, 2020
Revenues:		
Program Revenues:		
Charges for Services	$ 15,238,589	$ 7,065,255
Operating Grants and Contributions	23,491,676	18,108,761
Capital Grants and Contributions	39,283,216	10,695,307
General Revenues:		
Property Tax	84,962,438	80,570,872
Local Option Sales Tax	26,179,727	21,004,419
Wheel Tax	5,325,759	5,240,511
Mixed Drink Tax	405,274	346,866
Grants and Contributions Not Restricted to Specific Programs	167,922,325	159,727,813
Unrestricted Investment Earnings	367,821	115,425
Miscellaneous	192,423	80,688
Total Revenues	$ 363,369,248	$ 302,955,917
Expenses:		
Education	$ 308,326,838	$ 285,137,404
Total Expenses	$ 308,326,838	$ 285,137,404
Increase (Decrease) in Net Position	$ 55,042,410	$ 17,818,513
Prior Period Adjustment	-	(14,663,858)
Net Position - Beginning	312,787,025	309,632,370
Restatement	5,613,897	-
Net Position - Ending	$ 373,443,332	$ 312,787,025

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, the Sumner County Government and the discretely presented Sumner County School Department use fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds. The focus of the Sumner County Government's and the discretely presented Sumner County School Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is helpful in assessing the Sumner County Government's and the discretely presented Sumner County School Department's financing requirements. In particular, unassigned fund balance may serve as a valuable measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not yet been limited for a particular purpose by either an external party, the Sumner County Government, the discretely presented Sumner County School Department, or a group of individuals that has been delegated the authority to assign resources for particular purposes by the Sumner County Commission.

On June 30, 2021, Sumner County's governmental funds reported combined fund balances of almost $288 million, an increase of nearly $116 million compared to the prior year. Approximately eight percent of this amount, around $23.5 million, constitutes unassigned fund balance, available for spending at the government's discretion. The remainder of the fund balance is either unspendable, restricted, committed, or assigned to indicate that it is: 1) not in spendable form (approximately $281 thousand); 2) restricted for particular purposes (approximately $238.6 million); 3) committed for specific purposes (about $18.4 million); or 4) assigned for particular purposes (approximately $6.9 million).

Analysis of Individual Funds

The General Fund is the chief operating fund of the Sumner County Government. Figure 3 presents the individual components of the General Fund's fund balance. At the end of the current fiscal year, the unassigned fund balance was approximately $23.5 million, while the total fund balance was roughly $43.8 million. The unassigned fund balance is net of approximately $6.3 million, assigned (approved) for use in the budget for the fiscal year ending June 30, 2022. As a measure of the General Fund's liquidity, it is useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 34 percent of the total General Fund's budgetary expenditures, while total fund balance represents roughly 64 percent of that same amount.

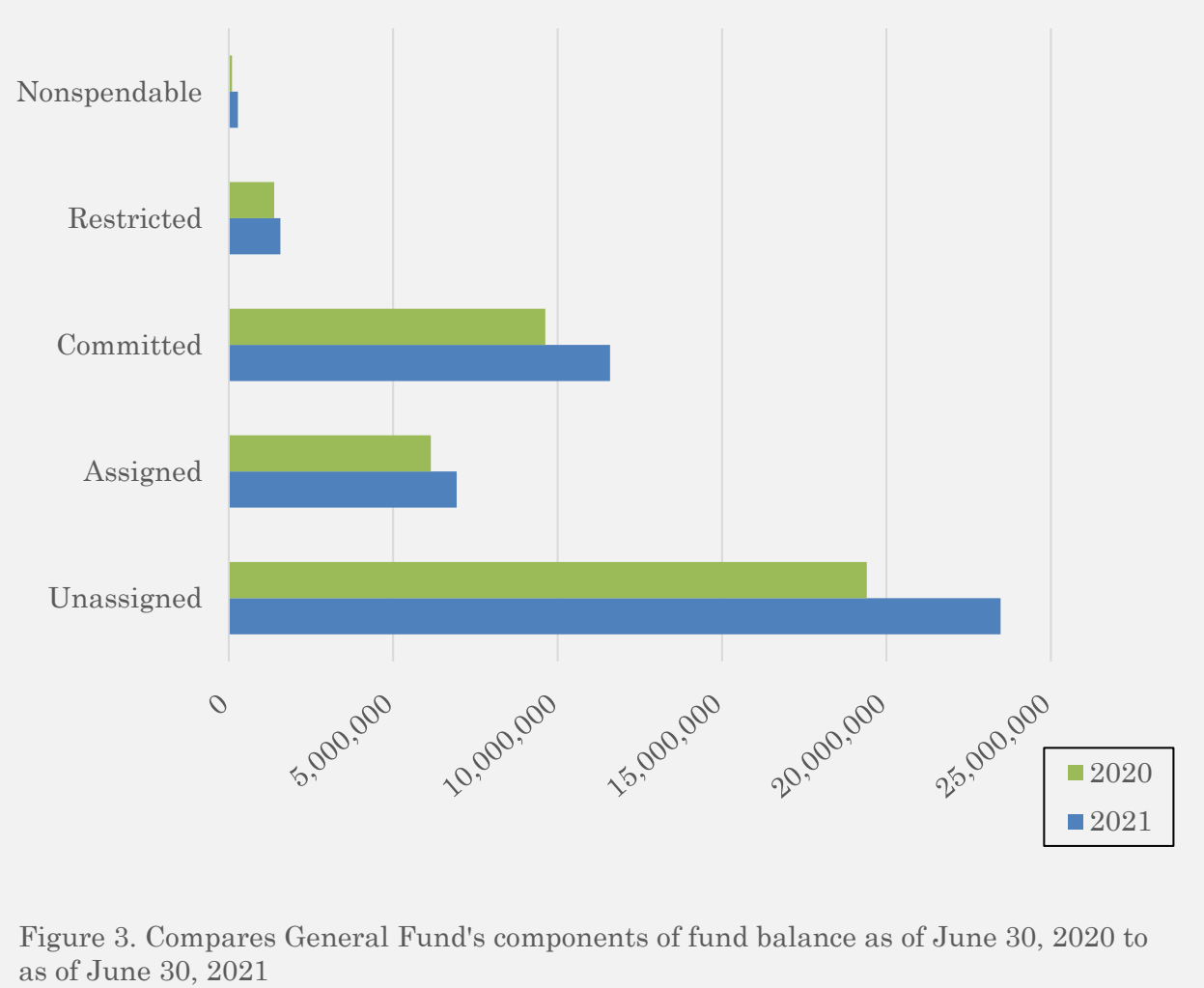

Figure 3. Compares General Fund's components of fund balance as of June 30, 2020 to as of June 30, 2021

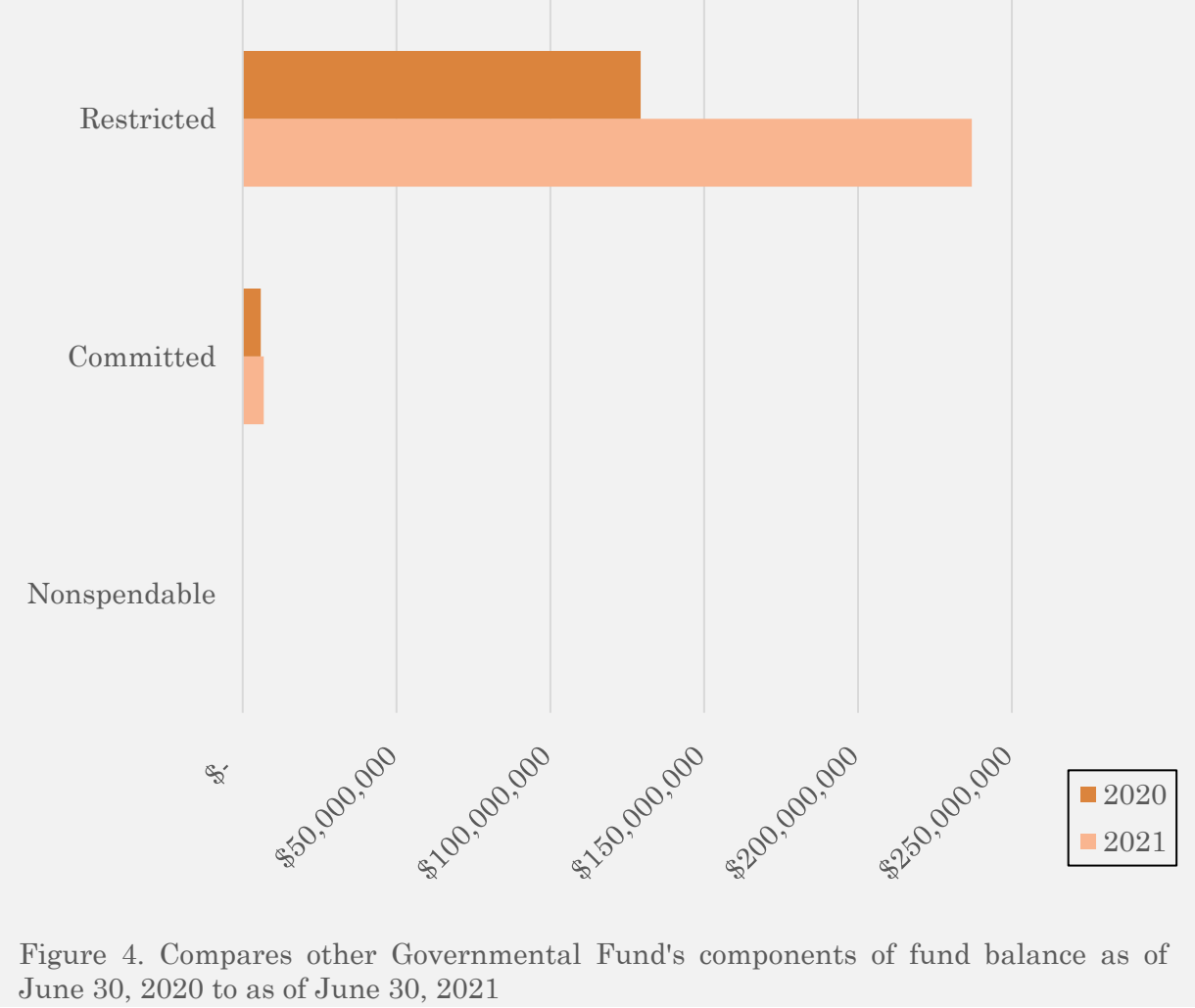

Figure 4. Compares other Governmental Fund's components of fund balance as of June 30, 2020 to as of June 30, 2021

The General Fund's balance improved by approximately $7.2 million due primarily to appropriations exceeding expenditures.

The General Debt Service Fund's, a major fund, balance improved by approximately $5.1 million, resulting from revenues exceeding the budgeted amounts.

The Highway/Public Works Fund's, a major fund, balance improved by almost $1.7 million. This improvement resulted from a budgeted increase in the fund's balance of about $375 thousand, revenues exceeded the budgeted amounts by about $318 thousand, and unspent appropriations of approximately $1 million.

The General Capital Projects Fund, the remaining major governmental fund, had an almost $102 million increase in fund balances. The increase resulted from an approximate $116.4 million increase in unspent bond proceeds and a decrease in unspent capital funds funded by the County's property tax levy.

General Fund Budgetary Highlights

Original budget compared to the final budget. As presented in Table 5, the difference in the original budget's and the final budget's appropriations increased by $7,202,976 compared to the original budget of $72,682,224. Of this amount, $488,315 was from fund balances.

Table 5. County General Fund's budget

	Governmental Activities	
	Original	Final
Budgeted Operations		
Budgeted Revenues	$ 66,630,649	$ 73,345,310
Appropriations	72,682,224	79,885,200
Operating Excess (Deficiency)	$ (6,051,575)	$ (6,539,890)
Budgeted Other Financing Sources (Uses)		
Budgeted Other Financing Sources	$ -	$ -
Budgeted Other Financing Uses	-	-
Total Other Financing Sources (Uses)	$ -	$ -
Budgeted Net Change in Fund Balance	$ (6,051,575)	$ (6,539,890)
Budgeted Fund Balance, Beginning of Period	32,088,056	32,088,056
Budgeted Fund Balance, End of Period	$ 26,036,481	$ 25,548,166

The following items are the main components of the amendments.

- $2,807,235 supplemental appropriation of coronavirus relief funds funded from an estimated increase in federal revenue
- $2,446,959 supplemental appropriation of a direct appropriation grant for coronavirus relief funded from an estimated increase in federal revenue
- $503,295 supplemental appropriation for the Comer Barn preservation funded from $250,000 of restricted fund balance and $250,000 of committed fund balance, and an estimated increase in donations of $3,295
- $500,000 supplemental appropriation of the Tennessee Department of Environment and Conservation (TDEC) grant for the Brown Park construction funded from an estimated increase in state revenue
- $321,845 supplemental appropriation to all departments for a one-time bonus payment and related benefits for all employees funded from the unassigned fund balance
- $317,527 supplemental appropriation to the sheriff's office for a Mental Health Transport grant funded from an estimated increase in state revenue

- $237,402 supplemental appropriation to the sheriff's office for inmate medical services financed by an estimated increase in state revenue
- $181,096 supplemental appropriation to the emergency management agency for homeland security grants funded from an estimated increase in federal revenue
- $124,838 supplemental appropriation to the election commission for shortages in various salary and benefit lines funded from the unassigned fund balance
- $108,100 supplemental appropriation to the Portland Airport for grant matches funded from the committed fund balance for the Portland Airport
- $75,000 supplemental appropriation to the election commission for coronavirus-related assistance funded from an estimated increase in federal revenue
- $73,490 supplemental appropriation to the drug (recovery) court funded from an estimated increase in state revenue
- $71,807 supplemental appropriation to the emergency management agency for additional salaries and benefits financed by the unassigned fund balance
- $70,330 supplemental appropriation to risk management for increased insurance rates and for additional liability coverage funded from the unassigned fund balance
- $70,000 supplemental appropriation due to an increase in number and cost of autopsies funded from the unassigned fund balance
- $60,000 supplemental appropriation for additional trustee commissions funded from the unassigned fund balance
- $41,929 supplemental appropriation to the sheriff's office for salary and benefits for an additional mechanic position funded from the unassigned fund balance
- $36,164 supplemental appropriation to various departments for shortages in the health and dental insurance lines due to changes in coverage funded from the unassigned fund balance
- $30,000 supplemental appropriation to the sheriff's office for the Tennessee Highway Safety Office Alcohol and Impaired Driving Enforcement Grant funded from an estimated increase in federal revenue
- $26,468 supplemental appropriations to the libraries financed by an estimated increase in federal revenue of $13,563, state grant revenue of $3,037, and contributions of $9,868
- $20,000 supplemental appropriation to the sheriff's office for a Jail Response COVID grant funded from an estimated increase in federal revenue
- $20,000 supplemental appropriation for Americans with Disabilities Act self-evaluation and transition plan funded from the unassigned fund balance
- $16,216 supplemental appropriation for the salary and benefits for the director of the new human resources department funded from the unassigned fund balance

- $15,860 supplemental appropriation to the emergency management agency for an Emergency Management Performance Grant (EMPG) funded from an estimated increase in federal revenue
- $15,150 supplemental appropriation to the information technology department for Citrix licenses and consulting fees funded from the unassigned fund balance
- $15,000 supplemental appropriation to the Millersville Library for management of the Millersville Community Center funded from an estimated increase in revenue from the City of Millersville
- $14,611 supplemental appropriation to the health department for the Direct Grant Access (DGA) grant funded from an estimated increase in state revenue
- $13,000 supplemental appropriation to the sheriff's office for an alcohol monitoring program funded from an estimated increase in general service charges
- $12,000 supplemental appropriation to the health department for facility upgrades funded from an estimated increase in revenue from the City of Hendersonville
- $10,134 supplemental appropriation to the county mayor's office for additional salaries and benefits for maintenance personnel funded from the unassigned fund balance
- $10,000 supplemental appropriation for the county clerk's office for a new server for the commission chambers funded from the clerk's data fees restricted fund balance
- Various other minor supplemental appropriations funded by increases in estimated revenues or uses of fund balances

Final budget compared to actual results

The General Fund's revenues are approximately 103% of the final budgeted amounts. The most significant differences between the final budgeted revenues and actual revenues in the General Fund are presented in Table 6.

Table 6. Budgeted compared to actual results

	Revenues		
	Budgeted	Actual	Difference
Local Taxes	$ 33,252,524	$ 36,619,278	$3,366,754
Licenses and Permits	1,048,741	1,403,565	354,824
Fines, Forfeitures, and Penalties	540,673	534,928	(5,745)
Charges for Current Services	9,582,479	9,033,162	(549,317)
Other Local Revenues	3,851,726	3,266,615	(585,111)
Fees Received From County Officials	9,175,453	11,415,331	2,239,878
State of Tennessee	10,818,748	9,826,892	(991,856)
Federal Government	3,865,592	3,230,875	(634,717)
Other Governments and Citizens Groups	1,209,374	375,258	(834,116)
Total Revenues	$ 73,345,310	$ 75,705,904	$2,360,594

Of the almost $3.4 million budgetary excess in local taxes, approximately $1.7 million resulted from property tax current fiscal year collections of 98% compared to a budgeted collection of 93.5%. The budgeted collectability rate was significantly less than the trend due to concerns over the COVID-19 pandemic. An additional budgetary excess occurred in the business tax collections of approximately $621 thousand due to delayed collections in the 2020 fiscal year being ultimately received in the 2021 fiscal year. Bank excise taxes and hotel/motel collections fared through the pandemic better than anticipated for a combined budgetary excess of almost $783 thousand. The budgetary surplus in licenses and permits resulted predominately from building permit collections being more than expected due to an unexpected increase in volume during a pandemic. The shortfall in charges for current services resulted from the COVID-19 pandemic. The most notable shortfalls in this category are the emergency medical services' patient charges of approximately $784 thousand. The budgetary shortfall in other local revenues resulted from other entities' contributions to the Sumner County Emergency Communications Center (ECC) operations, a joint venture, being less than budgeted. This shortfall resulted from the costs of operating the center being less than anticipated, resulting in smaller corresponding reimbursements. The budgetary excess in fees received from county officials resulted primarily from trustee commissions and the register of deeds collections exceeding budgets. The budgetary surpluses in trustee's commissions resulted from the pandemic not having a negative fiscal impact on the County in the magnitude predicted. The excess collection in the register of deeds' fees resulted from the low-interest rates, which have continued to impact the office's collections positively. The budgetary shortfall in the State of Tennessee category was primarily the result of a lower than anticipated state inmate population, which resulted in the corresponding lower revenues. The federal government category's budgetary shortfall resulted from grants and other pass-through (reimbursement) programs anticipated but not spent or reimbursed in the current fiscal year. The budgetary shortfall in other governments and citizens groups resulted from an anticipated but not received $500,000 donation for a county park and approximately $513 thousand of reimbursements for reappraisal costs that are being disputed. $210 thousand was received for reimbursements of school resource officers; the reimbursement was not budgeted.

This year's approximate $11.3 million of unspent appropriations were primarily due to the following factors.

- Approximately $5.2 million of unspent appropriations for various unfilled or under-filled positions (including benefits)
- Almost $1.2 million of unspent COVID-19 grants' appropriations
- $1 million of unspent appropriations for county park construction
- Approximately $514 thousand of unspent appropriations to rehabilitate the Comer Barn
- About $213 thousand and $161 thousand of unspent appropriations for inmate medical treatment costs and inmate food supplies, respectively
- Roughly $265 thousand of unspent appropriations for housing incarcerated juveniles

- $219 thousand unspent appropriations for mental health transportation
- Approximately $121 thousand of unspent appropriations for a Civil War Grant
- About $135 thousand of unspent appropriations for Portland Airport grant matches
- Roughly $84 thousand of unspent appropriations for the drug task force for funds received from the United States Treasury and the Justice Department
- Almost $79 thousand of unspent appropriations for Capps Gap Landfill closure

Discretely Presented Sumner County School Department – General Purpose School Fund Budgetary Highlights

The differences in the original budget's and the final budget's appropriations, including other uses, increased by $12,273,476 compared to the original budget of $301,396,308. Of this increase, $8,797,265 was funded by an estimated increase in revenues and other sources; the remainder was funded from fund balances.

Capital Assets and Debt Administration

Primary Government

The Sumner County Government's investment in capital assets, net of accumulated depreciation, as of June 30, 2021, was $121,653,519. This investment in net assets includes land, construction in progress, intangibles, buildings, building improvements, machinery and equipment, roads, and bridges. The total increase in the Sumner County Government's investment in capital assets for the fiscal year was $16,351,703.

Table 7. Change in Sumner County's Capital Assets (net of depreciation)

	Fiscal Year Ended		
	June 30, 2021	June 30, 2020	Change
Land	$ 7,854,903	$ 7,163,643	$ 691,260
Construction in Progress	25,704,495	10,279,749	15,424,746
Buildings and Improvements	39,598,766	41,918,017	(2,319,251)
Roads and Bridges	33,679,733	33,535,947	143,786
Intangibles (depreciated)	414,612	418,252	(3,640)
Other Capital Assets	14,401,010	11,986,208	2,414,802
Total	$ 121,653,519	$ 105,301,816	$ 16,351,703

Major capital asset events during the fiscal year included the following.

- Land increases totaled $691,260 for the property purchased for the new parking garage in downtown Gallatin. There were no decreases to land.
- Construction-in-progress increases totaled $16,415,731, which consists of $142,704 for HVAC automated controls and $33,407 for an information technology generator at the Sumner County Administration Building and $385,492 for the parking lot behind the Sumner County Administration Building; $79,250 for the finance department enterprise

resource planning project for Kronos; $8,343,954 for the new courthouse; $4,158,919 for replacing locks at the jail, a training center classroom addition, and the jail pod addition; $2,770,185 for the county-wide communications system; $331,164 for the emergency response complex parking lot construction; and $170,656 for a new phone system and HVAC automated controls at the health department. Decreases to work-in-progress totaled $990,985, which was for the completion of the lock replacement project at the jail.

- Buildings and building improvements increases totaled $1,022,447. Additions included $990,985 for completion of the jail lock replacement project; $9,985 for a new HVAC unit at the sheriff's training center; $9,950 for new flooring in the development services office, and a $11,527 donation of flooring in Congressman Rose's office. Building improvement depreciation expenses totaled $3,341,698 for the fiscal year.
- Depreciable equipment increases totaled $5,145,423. Disposals of depreciable equipment totaled $1,247,479, with associated accumulated depreciation of $1,030,390. Depreciation for equipment totaled $2,513,532.
- The infrastructure's gross increase consists of $4,192,889 of road and bridge improvements less reductions of $3,240,737 and road surfacing completely depreciated of $3,118,857. Infrastructure's depreciation totaled $3,927,223.
- Intangible asset increases totaled $37,200. Amortization for the intangible assets totaled $40,840.

Discretely Presented Sumner County School Department

The discretely presented Sumner County School Department's investment in capital assets, net of accumulated depreciation, as of June 30, 2021, was $266,573,080. This investment in capital assets includes land, buildings, building improvements, machinery, and equipment. The total increase in the Sumner County School Department's investment in capital assets for the fiscal year was $21,596,050.

Table 8. Change in Sumner County School Department's Capital Assets (net of depreciation)

	Fiscal Year Ended		
	June 30, 2021	June 30, 2020	Change
Land	$ 12,748,208	$ 12,748,208	$ -
Construction in Progress	48,320,115	14,510,020	33,810,095
Buildings and Improvements	192,822,868	204,267,837	(11,444,969)
Other Capital Assets	12,681,889	13,450,965	(769,076)
Total	$ 266,573,080	$ 244,977,030	$ 21,596,050

The notes to the financial statements contain additional details about the Sumner County Government's and the discretely presented Sumner County School Department's capital assets. The table of contents provides the specific page numbers for the notes to the financial statements.

Long-term Debt

At the end of the current fiscal year, the Sumner County Government had long-term debt totaling $319,065,000, which is to be paid by the General Debt Service Fund. This balance is an increase in long-term debt of $113,140,000 from the previous fiscal year. The increase is attributable to the issuance of $161,210,000 of new bonds, including $23,690,000 of refunding bonds, less refunded bond principal of $25,280,000, and payments of matured bonds of $22,790,000—the full faith and credit of the County backs all debt. Sumner County's most recent bonds were rated AA+/Stable by Standard and Poor's Financial Services. The notes to the financial statements contain additional information about Sumner County Government's long-term debt. The table of contents provides the specific page numbers for the notes to the financial statements.

Table 9. Sumner County's Outstanding Long-term Debt

Issued For	Board of Education	Primary Government	Total Debt
General Obligation Series 2013	$ 12,076,500	$ 2,473,500	$ 14,550,000
General Obligation Series 2015	48,633,000	7,267,000	55,900,000
General Obligation Series 2019	87,644,350	2,710,650	90,355,000
General Obligation Series 2021	14,116,000	74,109,000	88,225,000
General Obligation Series 2021A	46,345,000	-	46,345,000
School Refunding Series 2021	23,690,000	-	23,690,000
Total	$ 232,504,850	$ 86,560,150	$ 319,065,000

Economic Factors and Next Year's Budgets and Rates

When Sumner County adopted its budget on June 21, 2021, the following factors were considered.

- As of June 30, 2021, Sumner County's unemployment rate was 4.5 percent (not seasonally adjusted), which was considerably lower than the June 30, 2020, rate of 9.0 percent (not seasonally adjusted).
- However, the overall inflation level from April 2020 to April 2021 was high—the consumer price index for all urban consumers was almost 4.2%.
- Population growth in the County has been steadily increasing, with the most recent annual rate reported at approximately 2%.

Requests for Information

This financial report is designed to provide a general overview of the County's finances. For questions concerning any of the information provided in this report, please contact the Sumner County Finance Department at 355 North Belvedere Drive, Room 302, Gallatin, Tennessee 37066.

Basic Financial Statements

Exhibit A

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

	Primary Government Governmental Activities	Component Unit Sumner County School Department
ASSETS		
Cash	$ 6,885	$ 6,374,060
Equity in Pooled Cash and Investments	336,064,156	123,020,346
Inventories	0	46,356
Accounts Receivable	13,093,882	1,131,773
Allowance for Uncollectibles	(11,758,626)	0
Due from Other Governments	6,702,208	9,875,698
Due from Other Funds - Custodial	31,416	0
Notes Receivable - Long-term	800,000	0
Property Taxes Receivable	62,813,242	88,823,419
Allowance for Uncollectible Property Taxes	(1,001,215)	(1,415,807)
Prepaid Items	286,132	12,530
Accrued Interest Receivable	34,171	0
Net Pension Asset - Agent Plan	2,516,067	2,418,365
Net Pension Asset - Teacher Retirement Plan	0	1,336,562
Net Pension Asset - Teacher Legacy Pension Plan	0	21,941,724
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	2,183,400
Capital Assets:		
Assets Not Depreciated:		
Land	7,854,903	12,748,208
Construction in Progress	25,704,495	48,320,115
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	39,598,766	192,822,868
Other Capital Assets	14,401,010	12,681,889
Infrastructure	33,679,733	0
Intangibles	414,612	0
Total Assets	$ 531,241,837	$ 522,321,506
DEFERRED OUTFLOWS OF RESOURCES		
Pension Changes in Experience	$ 1,549,868	$ 2,373,466
Pension Changes in Assumptions	683,546	2,692,216
Pension Changes in Investment Earnings	827,235	5,804,453
Pension Changes in Proportion	0	79,126
Pension Contributions After Measurement Date	4,034,374	14,165,308
OPEB Changes in Experience	2,388,450	10,889,190
OPEB Changes in Assumptions	1,759,318	4,795,577
OPEB Changes in Proportion	0	2,425,747
OPEB Benefits Paid After Measurement Date	13,895	2,155
Total Deferred Outflows of Resources	$ 11,256,686	$ 43,227,238

(Continued)

Exhibit A

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

	Primary Government Governmental Activities	Component Unit Sumner County School Department
LIABILITIES		
Accounts Payable	$ 2,331,006	$ 3,990,081
Accrued Payroll	914,318	1,910,052
Payroll Deductions Payable	310,923	4,405,810
Contracts Payable	9,578,288	0
Retainage Payable	309,333	0
Due to State of Tennessee	214,790	0
Due to Cities	6,299	0
Due to Other Governments	18,577,571	0
Other Current Liabilities	5,387	0
Due to Litigants, Heirs, and Others	6,000	0
Current Liabilities Payable from Restricted Assets:		
Customer Deposits Payable	0	350,471
Accrued Interest Payable	970,589	0
Noncurrent Liabilities:		
Due Within One Year - Debt	24,465,000	0
Due Within One Year - Other	3,843,032	420,654
Due in More Than One Year - Debt	324,892,377	0
Due in More Than One Year - Other	12,827,103	66,297,696
Total Liabilities	$ 399,252,016	$ 77,374,764
DEFERRED INFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 2,869,190	$ 0
Deferred Current Property Taxes	61,022,918	86,291,745
Pension Changes in Experience	373,486	11,243,111
Pension Changes in Proportion	0	425,888
OPEB Changes in Experience	1,379,206	2,644,206
OPEB Changes in Assumptions	147,960	16,004
OPEB Changes in Proportion	0	14,109,694
Total Deferred Inflows of Resources	$ 65,792,760	$ 114,730,648
NET POSITION		
Net Investment in Capital Assets	$ 118,340,245	$ 266,573,080
Restricted for:		
General Government	570,838	0
Finance	142,163	0
Administration of Justice	662,501	0
Public Safety	133,372	0
Social, Cultural, and Recreational Services	278,261	0
Highway/Public Works	3,052,168	0
Capital Projects	130,368,148	0
Debt Service	17,242,763	0
Education	0	12,537,346
Pensions	2,516,067	27,880,051
Unrestricted	(195,852,779)	66,452,855
Total Net Position	$ 77,453,747	$ 373,443,332

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

Sumner County, Tennessee
Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit: Sumner County School Department
Primary Government:						
General Government	$ 15,229,572	$ 4,228,317	$ 961,436	$ 2,458,486	$ (7,581,333)	$ 0
Finance	5,703,461	6,890,152	46,775	0	1,233,466	0
Administration of Justice	5,959,156	3,513,818	67,592	0	(2,377,746)	0
Public Safety	27,909,096	5,178,462	787,098	195,757	(21,747,779)	0
Public Health and Welfare	13,206,726	8,167,940	3,617,462	97,883	(1,323,441)	0
Social, Cultural, and Recreational Services	4,232,526	29,280	178,314	17,675	(4,007,257)	0
Agriculture and Natural Resources	491,343	6,900	0	0	(484,443)	0
Highway/Public Works	8,303,200	836,572	4,382,483	1,327,355	(1,756,790)	0
Education	40,296,136	0	0	0	(40,296,136)	0
Interest on Long-term Debt	9,899,923	0	0	0	(9,899,923)	0
Total Primary Government	$ 131,231,139	$ 28,851,441	$ 10,041,160	$ 4,097,156	$ (88,241,382)	$ 0
Component Unit:						
Sumner County School Department	$ 308,326,838	$ 15,238,589	$ 23,491,676	$ 39,283,216	$ 0	$ (230,313,357)
Total Component Unit	$ 308,326,838	$ 15,238,589	$ 23,491,676	$ 39,283,216	$ 0	$ (230,313,357)

(Continued)

Sumner County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit: Sumner County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 38,764,898	$ 84,962,438
Property Taxes Levied for Debt Service					21,317,227	0
Local Option Sales Tax					13,087,936	26,179,727
Wheel Tax					2,283,106	5,325,759
Mixed Drink Tax					0	405,274
Business Tax					2,815,128	0
Adequate Facilities/Development Tax					3,540,543	0
Hotel/Motel Tax					837,500	0
Wholesale Beer Tax					476,834	0
Litigation Tax					959,354	0
Mineral Severance Tax					275,667	0
Beer Privilege Tax					2,422	0
Local Amusement Tax					2,434	0
Grants and Contributions Not Restricted to Specific Programs					5,254,133	167,922,325
Unrestricted Investment Earnings					1,317,467	367,821
Miscellaneous					249,821	192,423
Total General Revenues					$ 91,184,470	$ 285,355,767
Change in Net Position					$ 2,943,088	$ 55,042,410
Net Position, July 1, 2020					74,510,659	312,787,025
Restatement - See Note I.D.11					0	5,613,897
Net Position, June 30, 2021					$ 77,453,747	$ 373,443,332

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

Sumner County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2021

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern-mental Funds	Total Governmental Funds
ASSETS						
Cash	$ 885	$ 0	$ 0	$ 0	$ 6,000	$ 6,885
Equity in Pooled Cash and Investments	61,518,424	1,881,736	25,222,558	225,420,448	208,201	314,251,367
Accounts Receivable	13,012,913	4,585	21,909	0	54,475	13,093,882
Allowance for Uncollectibles	(11,758,626)	0	0	0	0	(11,758,626)
Due from Other Governments	3,148,858	1,144,090	2,403,911	1,832	3,517	6,702,208
Due from Other Funds	32,430	486,115	0	0	0	518,545
Property Taxes Receivable	32,090,394	824,550	22,288,091	7,610,207	0	62,813,242
Allowance for Uncollectible Property Taxes	(511,507)	(13,143)	(327,482)	(149,083)	0	(1,001,215)
Prepaid Items	278,807	0	0	0	2,625	281,432
Accrued Interest Receivable	423	0	32,851	0	0	33,274
Notes Receivable - Long-term	800,000	0	0	0	0	800,000
Total Assets	$ 98,613,001	$ 4,327,933	$ 49,641,838	$ 232,883,404	$ 274,818	$ 385,740,994
LIABILITIES						
Accounts Payable	$ 1,132,521	$ 272,787	$ 0	$ 779,160	$ 1,068	$ 2,185,536
Accrued Payroll	826,478	87,840	0	0	0	914,318
Payroll Deductions Payable	291,344	19,579	0	0	0	310,923
Contracts Payable	0	0	0	9,578,288	0	9,578,288
Retainage Payable	0	0	0	309,333	0	309,333
Due to Other Funds	2,943	1,983	0	483,172	0	488,098
Due to State of Tennessee	214,790	0	0	0	0	214,790
Due to Cities	6,299	0	0	0	0	6,299
Due to Other Governments	18,577,571	0	0	0	0	18,577,571
Due to Litigants, Heirs, and Others	0	0	0	0	6,000	6,000

(Continued)

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

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern-mental Funds	Total Governmental Funds
LIABILITIES (Cont.)						
Other Current Liabilities	$ 0	$ 0	$ 0	$ 0	$ 5,387	$ 5,387
Total Liabilities	$ 21,051,946	$ 382,189	$ 0	$ 11,149,953	$ 12,455	$ 32,596,543
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 31,175,743	$ 801,048	$ 21,725,982	$ 7,320,145	$ 0	$ 61,022,918
Deferred Delinquent Property Taxes	293,635	7,545	170,894	102,684	0	574,758
Other Deferred/Unavailable Revenue	2,245,968	415,430	1,170,738	0	27,160	3,859,296
Total Deferred Inflows of Resources	$ 33,715,346	$ 1,224,023	$ 23,067,614	$ 7,422,829	$ 27,160	$ 65,456,972
FUND BALANCES						
Nonspendable:						
Prepaid Items	$ 278,807	$ 0	$ 0	$ 0	$ 2,625	$ 281,432
Restricted:						
Restricted for General Government	438,173	0	0	0	132,665	570,838
Restricted for Finance	142,163	0	0	0	0	142,163
Restricted for Administration of Justice	662,501	0	0	0	0	662,501
Restricted for Public Safety	33,459	0	0	0	99,913	133,372
Restricted for Social, Cultural, and Recreational Services	278,261	0	0	0	0	278,261
Restricted for Highways/Public Works	0	2,721,721	0	0	0	2,721,721
Restricted for Debt Service	0	0	19,740,910	0	0	19,740,910
Restricted for Capital Projects	16,475	0	0	214,310,622	0	214,327,097
Committed:						
Committed for General Government	11,593,551	0	0	0	0	11,593,551

(Continued)

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

FUND BALANCES (Cont.)	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern-mental Funds	Total Governmental Funds
Committed (Cont.):						
Committed for Debt Service	$ 0	$ 0	$ 6,833,314	$ 0	$ 0	$ 6,833,314
Assigned:						
Assigned for General Government	6,387,636	0	0	0	0	6,387,636
Assigned for Finance	14,302	0	0	0	0	14,302
Assigned for Public Safety	434,809	0	0	0	0	434,809
Assigned for Public Health and Welfare	3,345	0	0	0	0	3,345
Assigned for Social, Cultural, and Recreational Services	9,615	0	0	0	0	9,615
Assigned for Other Purposes	81,496	0	0	0	0	81,496
Unassigned	23,471,116	0	0	0	0	23,471,116
Total Fund Balances	$ 43,845,709	$ 2,721,721	$ 26,574,224	$ 214,310,622	$ 235,203	$ 287,687,479
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 98,613,001	$ 4,327,933	$ 49,641,838	$ 232,883,404	$ 274,818	$ 385,740,994

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

Sumner County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:		
Total fund balances - balance sheet - governmental funds (Exhibit C-1)		$ 287,687,479
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 7,854,903	
Add: construction in progress	25,704,495	
Add: buildings and improvements net of accumulated depreciation	39,598,766	
Add: other capital assets net of accumulated depreciation	14,401,010	
Add: infrastructure net of accumulated depreciation	33,679,733	
Add: intangibles net of accumulated depreciation	414,612	121,653,519
(2) An internal service fund is used by management to charge the cost of liability and workers' compensation insurance and employee health and dental benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		19,251,944
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	$ (319,065,000)	
Less: unamortized premium on debt	(30,292,377)	
Less: accrued interest on bonds	(970,589)	
Less: compensated absences payable	(1,790,403)	
Add: compensated absences payable in the internal service fund	7,083	
Less: OPEB liability - county insurance plan	(10,032,730)	
Less: OPEB liability - Medicare supplement plan	(2,432,144)	
Less: deferred amount on refunding debt	(2,869,190)	(367,445,350)
(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	$ 7,095,023	
Less: deferred inflows of resources related to pensions	(373,486)	
Add: deferred outflows of resources related to OPEB	4,161,663	
Less: deferred inflows of resources related to OPEB	(1,527,166)	9,356,034
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		2,516,067
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		4,434,054
Net position of governmental activities (Exhibit A)		$ 77,453,747

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

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

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern-mental Funds	Total Governmental Funds
Revenues						
Local Taxes	$ 36,619,278	$ 3,355,407	$ 37,995,766	$ 7,367,243	$ 251,064	$ 85,588,758
Licenses and Permits	1,403,565	30,600	0	0	0	1,434,165
Fines, Forfeitures, and Penalties	534,928	0	0	0	29,172	564,100
Charges for Current Services	9,033,162	0	0	0	341,311	9,374,473
Other Local Revenues	3,266,615	69,834	1,180,295	6,810	6,513	4,530,067
Fees Received From County Officials	11,415,331	0	0	0	0	11,415,331
State of Tennessee	9,826,892	5,070,037	48,142	13,378	0	14,958,449
Federal Government	3,230,875	842	0	85,524	0	3,317,241
Other Governments and Citizens Groups	375,258	781,500	0	44,558	0	1,201,316
Total Revenues	$ 75,705,904	$ 9,308,220	$ 39,224,203	$ 7,517,513	$ 628,060	$ 132,383,900
Expenditures						
Current:						
General Government	$ 8,135,339	$ 0	$ 0	$ 0	$ 587,225	$ 8,722,564
Finance	5,798,816	0	0	0	0	5,798,816
Administration of Justice	5,802,669	0	0	0	960	5,803,629
Public Safety	28,137,658	0	0	0	67,100	28,204,758
Public Health and Welfare	12,398,876	0	0	0	0	12,398,876
Social, Cultural, and Recreational Services	2,608,681	0	0	0	0	2,608,681
Agriculture and Natural Resources	497,904	0	0	0	0	497,904
Other Operations	5,134,093	0	0	0	0	5,134,093
Highways	0	7,625,871	0	0	0	7,625,871
Debt Service:						
Principal on Debt	0	0	22,790,000	0	0	22,790,000
Interest on Debt	0	0	10,723,920	0	0	10,723,920
Other Debt Service	0	0	741,716	0	0	741,716

(Continued)

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

	Major Funds				Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	General Capital Projects	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)						
Capital Projects	$ 538	$ 0	$ 0	$ 20,619,953	$ 0	$ 20,620,491
Capital Projects - Donated	0	0	0	40,293,576	0	40,293,576
Total Expenditures	$ 68,514,574	$ 7,625,871	$ 34,255,636	$ 60,913,529	$ 655,285	$ 171,964,895
Excess (Deficiency) of Revenues Over Expenditures	$ 7,191,330	$ 1,682,349	$ 4,968,567	$ (53,396,016)	$ (27,225)	$ (39,580,995)
Other Financing Sources (Uses)						
Bonds Issued	$ 0	$ 0	$ 0	$ 137,520,000	$ 0	$ 137,520,000
Refunding Debt Issued	0	0	23,690,000	0	0	23,690,000
Premiums on Debt Sold	0	0	1,789,157	17,730,824	0	19,519,981
Insurance Recovery	1,178	0	0	0	0	1,178
Payments to Refunded Debt Escrow Agent	0	0	(25,339,689)	0	0	(25,339,689)
Total Other Financing Sources (Uses)	$ 1,178	$ 0	$ 139,468	$ 155,250,824	$ 0	$ 155,391,470
Net Change in Fund Balances	$ 7,192,508	$ 1,682,349	$ 5,108,035	$ 101,854,808	$ (27,225)	$ 115,810,475
Fund Balance, July 1, 2020	36,653,201	1,039,372	21,466,189	112,455,814	262,428	171,877,004
Fund Balance, June 30, 2021	$ 43,845,709	$ 2,721,721	$ 26,574,224	$ 214,310,622	$ 235,203	$ 287,687,479

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

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit C-3)		$ 115,810,475
(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	$ 26,038,078	
Less: current-year depreciation expense	(9,823,293)	16,214,785
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: assets donated and capitalized	$ 475,887	
Less: book value of capital assets disposed	(338,969)	136,918
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2020	$ (3,129,429)	
Add: deferred delinquent property taxes and other deferred June 30, 2021	4,434,054	1,304,625
(4) The issuance of long-term debt (e.g., bonds, capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Less: bond proceeds	$ (137,520,000)	
Less: refunding bond proceeds	(23,690,000)	
Less: change in unamortized debt premium	(14,514,559)	
Less: change in deferred amount on refunding debt	(3,829,818)	
Add: principal payments on bonds	22,790,000	
Add: principal payment to refunding agent	25,280,000	(131,484,377)
(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	$ (291,918)	
Change in compensated absences payable	(151,531)	
Change in compensated absences payable in internal service fund	(95)	
Change in OPEB liability - county insurance plan	(1,336,186)	
Change in OPEB liability - Medicare supplement plan	(466,461)	
Change in deferred outflows of resources related to pensions	882,586	
Change in deferred inflows of resources related to pensions	1,476,265	
Change in deferred outflows of resources related to OPEB	880,017	
Change in deferred inflows of resources related to OPEB	(774,846)	
Change in net pension liability/asset	(1,959,216)	(1,741,385)
(6) An internal service fund is used by management to charge the cost of liability and workers' compensation insurance and employee health and dental benefits to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		2,702,047
Change in net position of governmental activities (Exhibit B)		$ 2,943,088

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

Sumner County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 36,619,278	$ 0	$ 0	$ 36,619,278	$ 33,252,524	$ 33,252,524	$ 3,366,754
Licenses and Permits	1,403,565	0	0	1,403,565	1,048,741	1,048,741	354,824
Fines, Forfeitures, and Penalties	534,928	0	0	534,928	540,673	540,673	(5,745)
Charges for Current Services	9,033,162	0	0	9,033,162	9,569,479	9,582,479	(549,317)
Other Local Revenues	3,266,615	0	0	3,266,615	3,813,953	3,851,726	(585,111)
Fees Received From County Officials	11,415,331	0	0	11,415,331	9,175,453	9,175,453	2,239,878
State of Tennessee	9,826,892	0	0	9,826,892	7,200,007	10,818,748	(991,856)
Federal Government	3,230,875	0	0	3,230,875	832,840	3,865,592	(634,717)
Other Governments and Citizens Groups	375,258	0	0	375,258	1,196,979	1,209,374	(834,116)
Total Revenues	$ 75,705,904	$ 0	$ 0	$ 75,705,904	$ 66,630,649	$ 73,345,310	$ 2,360,594
Expenditures							
General Government							
County Commission	$ 289,412	$ 0	$ 0	$ 289,412	$ 351,085	$ 351,085	$ 61,673
Board of Equalization	1,584	0	0	1,584	3,590	3,590	2,006
Other Boards and Committees	9,508	0	0	9,508	16,000	16,000	6,492
County Mayor/Executive	462,152	0	0	462,152	476,149	481,319	19,167
Personnel Office	0	0	0	0	50,000	66,216	66,216
County Attorney	523,234	0	0	523,234	550,731	555,866	32,632
Election Commission	1,033,564	0	0	1,033,564	1,012,032	1,178,441	144,877
Register of Deeds	734,114	0	0	734,114	845,938	849,945	115,831
Planning	686,256	(23,455)	10,555	673,356	815,306	843,687	170,331
Building	531,205	0	0	531,205	576,910	581,065	49,860
County Buildings	2,091,772	(46,486)	75,248	2,120,534	2,318,308	2,448,469	327,935
Preservation of Records	94,121	0	0	94,121	96,807	97,544	3,423
Risk Management	1,678,417	0	0	1,678,417	1,610,058	1,680,388	1,971
Finance							
Accounting and Budgeting	887,568	0	0	887,568	938,795	945,615	58,047
Property Assessor's Office	1,520,659	0	0	1,520,659	1,522,740	1,537,004	16,345
County Trustee's Office	544,539	0	0	544,539	661,711	664,441	119,902

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Finance (Cont.)							
County Clerk's Office	$ 1,784,387	$ 0	$ 0	$ 1,784,387	$ 1,832,983	$ 1,854,766	$ 70,379
Data Processing	1,061,663	(20,000)	1,302	1,042,965	1,173,283	1,214,411	171,446
Administration of Justice							
Circuit Court Clerk	1,864,711	0	0	1,864,711	2,001,615	2,015,281	150,570
General Sessions Court	355,704	0	0	355,704	361,557	363,709	8,005
General Sessions Judge	309,999	0	0	309,999	316,353	317,051	7,052
Drug Court	324,729	0	0	324,729	309,584	385,131	60,402
Chancery Court	718,524	0	0	718,524	772,987	776,875	58,351
Juvenile Court	771,487	0	0	771,487	785,119	801,416	29,929
District Attorney General	81,945	0	0	81,945	78,838	81,945	0
Office of Public Defender	0	0	0	0	75,238	72,131	72,131
Judicial Commissioners	683,646	0	0	683,646	699,880	715,123	31,477
Other Administration of Justice	253,701	0	0	253,701	535,145	535,341	281,640
Probation Services	438,223	0	0	438,223	459,468	463,043	24,820
Public Safety							
Sheriff's Department	12,709,336	(33,695)	57,675	12,733,316	14,138,604	14,661,183	1,927,867
Administration of the Sexual Offender Registry	8,956	0	0	8,956	18,805	18,805	9,849
Jail	10,236,674	(5,412)	3,500	10,234,762	11,695,354	12,008,134	1,773,372
Juvenile Services	748,222	0	0	748,222	756,635	773,021	24,799
Fire Prevention and Control	2,000	0	0	2,000	2,000	2,000	0
Rural Fire Protection	462,279	0	0	462,279	450,000	462,279	0
Other Emergency Management	475,575	(1,588)	0	473,987	340,562	685,819	211,832
County Coroner/Medical Examiner	189,242	0	0	189,242	123,114	193,114	3,872
Other Public Safety	3,305,374	(39,736)	29,900	3,295,538	4,318,250	4,362,698	1,067,160
Public Health and Welfare							
Local Health Center	1,623,805	0	0	1,623,805	1,888,984	1,916,676	292,871
Ambulance/Emergency Medical Services	10,548,846	(9,056)	3,345	10,543,135	10,944,552	11,009,057	465,922
Appropriation to State	215,225	0	0	215,225	215,225	215,225	0
General Welfare Assistance	11,000	0	0	11,000	11,000	11,550	550

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	$ 294,173	$ 0	$ 0	$ 294,173	$ 240,000	$ 294,173	$ 0
Libraries	2,314,508	0	0	2,314,508	2,420,544	2,469,390	154,882
Other Social, Cultural, and Recreational	0	0	0	0	621,485	1,113,812	1,113,812
Agriculture and Natural Resources							
Agricultural Extension Service	438,987	0	0	438,987	510,718	511,299	72,312
Soil Conservation	58,917	0	0	58,917	63,043	63,433	4,516
Other Operations							
Tourism	586,058	0	0	586,058	586,058	586,058	0
Industrial Development	100,000	0	0	100,000	100,000	100,000	0
Veterans' Services	121,185	0	0	121,185	129,584	130,566	9,381
Other Charges	1,005,958	0	0	1,005,958	983,488	1,043,488	37,530
Contributions to Other Agencies	277,097	0	0	277,097	350,768	412,368	135,271
Employee Benefits	105,235	0	0	105,235	118,500	118,500	13,265
COVID-19 Grant #1	42,003	(38,273)	0	3,730	0	42,357	38,627
COVID-19 Grant #2	143,002	0	0	143,002	208,878	245,801	102,799
COVID-19 Grant #5	2,347,338	0	0	2,347,338	0	2,807,236	459,898
COVID-19 Grant A	7,153	0	0	7,153	0	7,632	479
COVID-19 Grant B	287,877	0	81,496	369,373	0	1,000,000	630,627
COVID-19 Grant C	1,038	0	0	1,038	0	1,038	0
COVID-19 Grant D	19,985	0	0	19,985	0	20,000	15
Miscellaneous	90,164	0	0	90,164	167,868	168,300	78,136
Highways							
Traffic Control	0	0	0	0	8,000	8,000	8,000
Capital Projects							
Social, Cultural, and Recreation Projects	538	0	9,615	10,153	21,995	525,290	515,137
Total Expenditures	$ 68,514,574	$ (217,701)	$ 272,636	$ 68,569,509	$ 72,682,224	$ 79,885,200	$ 11,315,691
Excess (Deficiency) of Revenues Over Expenditures	$ 7,191,330	$ 217,701	$ (272,636)	$ 7,136,395	$ (6,051,575)	$ (6,539,890)	$ 13,676,285

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Other Financing Sources (Uses)							
Insurance Recovery	$ 1,178	$ 0	$ 0	$ 1,178	$ 0	$ 0	$ 1,178
Total Other Financing Sources	$ 1,178	$ 0	$ 0	$ 1,178	$ 0	$ 0	$ 1,178
Net Change in Fund Balance	$ 7,192,508	$ 217,701	$ (272,636)	$ 7,137,573	$ (6,051,575)	$ (6,539,890)	$ 13,677,463
Fund Balance, July 1, 2020	36,653,201	(217,701)	0	36,435,500	32,088,056	32,088,056	4,347,444
Fund Balance, June 30, 2021	$ 43,845,709	$ 0	$ (272,636)	$ 43,573,073	$ 26,036,481	$ 25,548,166	$ 18,024,907

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

Sumner County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2021

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 3,355,407	$ 3,138,853	$ 3,219,266	$ 136,141
Licenses and Permits	30,600	25,000	33,000	(2,400)
Other Local Revenues	69,834	158,169	70,319	(485)
State of Tennessee	5,070,037	3,716,369	4,949,999	120,038
Federal Government	842	0	841	1
Other Governments and Citizens Groups	781,500	284,000	716,500	65,000
Total Revenues	$ 9,308,220	$ 7,322,391	$ 8,989,925	$ 318,295
Expenditures				
Highways				
Administration	$ 307,823	$ 316,902	$ 319,978	$ 12,155
Highway and Bridge Maintenance	4,450,347	4,409,508	5,197,141	746,794
Operation and Maintenance of Equipment	885,050	975,376	1,009,752	124,702
Quarry Operations	17,142	21,838	20,648	3,506
Litter and Trash Collection	62,194	79,721	80,036	17,842
Other Charges	563,304	544,384	572,666	9,362
Employee Benefits	1,284,535	1,274,306	1,318,327	33,792
Capital Outlay	55,476	62,500	96,610	41,134
Total Expenditures	$ 7,625,871	$ 7,684,535	$ 8,615,158	$ 989,287
Excess (Deficiency) of Revenues Over Expenditures	$ 1,682,349	$ (362,144)	$ 374,767	$ 1,307,582
Other Financing Sources (Uses)				
Insurance Recovery	$ 0	$ 0	$ 100	$ (100)
Total Other Financing Sources	$ 0	$ 0	$ 100	$ (100)
Net Change in Fund Balance	$ 1,682,349	$ (362,144)	$ 374,867	$ 1,307,482
Fund Balance, July 1, 2020	1,039,372	477,604	477,604	561,768
Fund Balance, June 30, 2021	$ 2,721,721	$ 115,460	$ 852,471	$ 1,869,250

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

Exhibit D-1

Sumner County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2021

	Governmental Activities - Internal Service Fund Self-Insurance Fund
ASSETS	
Current Assets:	
Equity in Pooled Cash and Investments	$ 21,812,789
Due From Other Funds	1,847
Prepaid Items	4,700
Accrued Interest Receivable	897
Buildings and Improvements	33,652
Accumulated Depreciation-Buildings and Improvements	(33,652)
Total Current Assets	$ 21,820,233
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 145,470
Accrued Leave	7,083
Claims and Judgments Payable	2,052,629
Due to Other Funds	878
Total Current Liabilities	$ 2,206,060
Noncurrent Liabilities:	
Claims and Judgments Payable	$ 362,229
Total Noncurrent Liabilities	$ 362,229
Total Liabilities	$ 2,568,289
NET POSITION	
Unrestricted	$ 19,251,944
Total Net Position	$ 19,251,944

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

Sumner County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund
	Self-Insurance Fund
Operating Revenues	
Charges for Current Services:	
Self-Insurance Premiums/Contributions	$ 13,870,881
Other Local Revenues	111,304
Total Operating Revenues	$ 13,982,185
Operating Expenses	
Risk Management:	
Supervisor/Director	$ 64,861
Clerical Personnel	24,008
Longevity Pay	2,550
Social Security	938
Pensions	5,329
Life Insurance	10,170
Medical Insurance	157
Dental Insurance	19,868
Employer Medicare	701
Advertising	1,246
Communication	1,247
Consultants	66,467
Data Processing Services	1,216
Dues and Memberships	460
Maintenance Agreements	783
Postal Charges	660
Printing, Stationery, and Forms	207
Travel	334
Other Contracted Services	5
Data Processing Supplies	539
Drugs and Medical Supplies	358
Food Supplies	70
Office Supplies	338
Liability Claims	1,249,127
Other Self-insured Claims	1,062,437
Data Processing Equipment	1,070
Building Improvements	16,269
Health Equipment	2,830

(Continued)

Sumner County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position (Cont.)

	Governmental Activities - Internal Service Fund
	Self-Insurance Fund
Operating Expenses (Cont.)	
Other Operations:	
Handling Charges and Administrative Costs	$ 356,463
Consultants	30,513
Medical Claims	7,834,164
Fines, Assessments, and Penalties	3,662
Specialized Medical Treatment	547,349
Total Operating Expenses	$ 11,306,396
Operating Income (Loss)	$ 2,675,789
Nonoperating Revenues (Expenses)	
Investment Income	$ 9,815
Insurance Recovery	16,443
Total Nonoperating Revenues (Expenses)	$ 26,258
Change in Net Position	$ 2,702,047
Net Position, July 1, 2020	16,549,897
Net Position, June 30, 2021	$ 19,251,944

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

Exhibit D-3

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

	Governmental Activities - Internal Service Fund Self Insurance Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 13,976,434
Payments to Suppliers	(880,095)
Claims Paid	(10,591,506)
Payments of Taxes, Duties, Fines, Fees, and Penalties	(3,662)
Net Cash Provided By (Used In) Operating Activities	$ 2,501,171
Cash Flows from Investing Activities	
Investment Income	$ 9,815
Net Cash Provided By (Used In) Investing Activities	$ 9,815
Cash Flows from Noncapital Financing Activities	
Insurance Recovery	$ 16,443
Net Cash Provided By (Used For) Noncapital Financing Activities	$ 16,443
Net Increase (Decrease) In Cash	$ 2,527,429
Cash, July 1, 2020	19,285,360
Cash, June 30, 2021	$ 21,812,789
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ 2,675,789
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Change in Assets and Liabilities:	
(Increase) Decrease in Due from Other Funds	(1,847)
(Increase) Decrease in Prepaids	(3,799)
(Increase) Decrease in Accrued Interest Receivable	(105)
Increase (Decrease) in Accounts Payable	(270,371)
Increase (Decrease) in Accrued Leave	(95)
Increase (Decrease) in Due to Other Funds	28
Increase (Decrease) in Claims and Judgments Payable	101,571
Net Cash Provided By (Used In) Operating Activities	$ 2,501,171

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

Exhibit E-1

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

	Custodial Funds
ASSETS	
Cash	$ 15,060,865
Equity in Pooled Cash and Investments	224,931
Accounts Receivable	2,736
Due from Other Governments	6,128,600
Total Assets	$ 21,417,132
LIABILITIES	
Accounts Payable	$ 14,813
Due to Other Funds	31,416
Due to State of Tennessee	1,951
Due to Other Taxing Units	6,123,088
Due to Litigants, Heirs, and Others	1,535,626
Total Liabilities	$ 7,706,894
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 13,710,238
Total Net Position	$ 13,710,238

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

Exhibit E-2

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

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 33,120,050
Fines/Fees and Other Collections	68,842,416
Drug Task Force Collections	493,419
District Attorney General Collections	13,953
Total Additions	$ 102,469,838
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 33,120,050
Payments to State	31,293,848
Payments to County/City	12,582,531
Payments to Individuals and Others	21,055,573
Payment of Drug Task Force Expenses	518,903
Payment of District Attorney General Expenses	19,522
Total Deductions	$ 98,590,427
Net Increase (Decrease) in Fiduciary in Net Position	$ 3,879,411
Net Position, July 1, 2020	0
Restatement - See Note I.D.11	9,830,827
Net Position, June 30, 2021	$ 13,710,238

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

SUMNER COUNTY, TENNESSEE
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sumner 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 Sumner County:

A. Reporting Entity

Sumner County is a public municipal corporation governed by an elected 24-member board. As required by GAAP, these financial statements present Sumner County (the primary government) and its component units. The financial statements of the Sumner County Emergency Communications District, Music City Executive Airport Authority (formerly the Sumner County Regional Airport Authority), and the Resource Authority in Sumner County, Tennessee, 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 Sumner County School Department operates the public school system in the county, and the voters of Sumner 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 Sumner County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Sumner County, and the Sumner 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 Sumner County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Music City Executive Airport Authority operates the county's airport facility. The authority is funded primarily through federal and state grants and leasing fees. Before the issuance of most debt instruments, the authority must obtain the county commission's approval. The financial statements of the Music City Executive Airport Authority were not material to the component units' opinion unit and therefore have been omitted from this report.

The Resource Authority in Sumner County, Tennessee, provides a solid waste energy recovery plant on behalf of the residents of the county and the cities of Gallatin and Hendersonville. The authority is funded primarily through tipping fees and contributions from the county. Based on GASB Statement No. 61, the authority does not qualify as a discretely presented component unit of the county; however, management has determined it would be misleading to exclude the authority. The financial statements of the Resource Authority in Sumner County, Tennessee, were not material to the component units' opinion unit and therefore have been omitted from this report.

The Sumner County Convention and Visitors Bureau was established to advance economic, civic, and general interests related to tourism in Sumner County. The operations of the Sumner County Convention and Visitors Bureau are not considered material to the component units' opinion unit and Sumner County has not required the Sumner County Convention and Visitors Bureau to have audited financial statements.

The Sumner 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. Although required by GAAP, the financial statements of the Music City Executive Airport Authority and the Sumner County Convention and Visitors Bureau were not available for inclusion, as previously mentioned. Complete financial statements of the Sumner County Emergency Communications District, the Music City Executive Airport Authority, The Resource Authority in Sumner County, Tennessee, and the Sumner County Convention and Visitors Bureau can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Sumner County Emergency Communications District
255 Airport Road
Gallatin, TN 37066

Music City Executive Airport Authority
1475 Airport Road
Gallatin, TN 37066

The Resource Authority in Sumner County, Tennessee
625 Rappahannock Wire Road
Gallatin, TN 37066

Sumner County Convention and Visitors Bureau
2310 Nashville Pike
Gallatin, TN 37066

Related Organizations – The Industrial Development Board of Sumner County, the Health Board of Sumner County, the Health and Educational Facilities Board of Sumner County, and the Health and Safety Standards Board of Sumner County are related organizations of Sumner County. The Sumner County Commission's Committee on Committees nominates, and the Sumner County Commission confirms the board members, but the county's accountability for these organizations does not extend beyond making the appointments.

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 government-wide financial statements. However, the primary government of Sumner 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 Sumner 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.

Sumner County issues all debt for the discretely presented Sumner County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2021.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Sumner County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Sumner County only reports one proprietary fund, an internal service fund. It has no enterprise funds to report.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 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. Sumner County considers grants and similar revenues to be available if they are collected within 60 days after year-end. 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 General Debt Service Fund 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 fund and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category includes custodial funds.

Sumner County reports the following major governmental funds:

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

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

General Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

General Capital Projects Fund – This fund accounts for general capital expenditures of the county and the Sumner County School Department.

Additionally, Sumner County reports the following fund types:

Internal Service Fund – The Self-Insurance Fund is used to account for the county's self-insured liability insurance, health, dental, and workers' compensation programs. Premiums charged to the various county funds and employee payroll deductions are placed in this fund for the payment of claims.

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Sumner County, funds held for the benefit of the Judicial District Drug Task Force and restricted revenues held for the benefit of the Office of District Attorney General.

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

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

Internal School Fund – This special revenue fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 21) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 20) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

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

Internal Service Fund – The Employee Insurance Fund is used to account for the discretely presented Sumner County School Department's self-insured health and prescription drug plans. Premiums charged to the various school funds and employee payroll deductions are placed in this fund for the payment of claims.

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 government has two proprietary funds, internal service funds, used to account for the county's self-insured liability, health, dental, and occupational compensation programs and the school department's self-insured health and prescription drug plans. Operating revenues and expenses generally result from providing services in connection with the funds' principal ongoing operations. The principal operating revenues of the

proprietary funds are charges for services. Operating expenses for the internal service funds include administrative expenses and employee benefits.

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 consists of 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 Sumner 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. Most income from these pooled investments is assigned to the General and General Capital Projects funds. Sumner County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

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

accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United States of America. Sumner County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. <u>Receivables and Payables</u>

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 receivables 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 one 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. Current liabilities payable from restricted assets reflected in the primary government funds represent deposits placed with the discretely presented school department for cafeteria deposits for students ($350,471). Claims and judgments payable in the primary government's Self-Insurance Fund and the discretely presented school department's Employee Insurance Fund are discussed in Note V.A. Risk Management.

Retainage payable in the General Capital Projects Fund represents amounts withheld from payments made on construction contracts pending completion of the projects.

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 Sumner 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 Sumner County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the

Sumner 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 $7,500 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

Assets	Years
Buildings and Improvements	10 - 30
Other Capital Assets	5 - 10
Intangible Assets	4 - 20
Infrastructure	10 - 40

6. Deferred Outflows/Inflows of Resources

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

items are for pension changes in experience, assumptions, investment earnings, and proportion; employer contributions made to the pension and OPEB plans after the measurement date; and OPEB changes in experience, assumptions, and proportion.

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 revenues are from the following sources: current and delinquent property taxes; deferred charge on refunding; pension changes in experience and proportion; OPEB changes in experience, assumptions, and proportion; and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Compensated Absences

It is the primary government and the discretely presented school department's policies to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the primary government and the school department do not have a policy 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 primary government 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 and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Debt premiums and discounts are deferred and are amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner

over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, other postemployment benefits, and claims and judgments 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 funds in the fund financial statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2021, Sumner County had $232,504,850 in outstanding debt for capital purposes for the discretely presented Sumner County School Department. This debt is a liability of Sumner County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Sumner County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner. Committed for fund balance in the General Purpose School Fund includes fund balance approved for use in the budget for fiscal year ending June 30, 2022, totaling $20,762,375.

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 has by resolution authorized the county's Budget Committee to make assignments for the general government. Assigned fund balance in the General Fund includes fund balance approved for use in the budget for fiscal year ending June 30, 2022, totaling $6,301,837.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other

funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

10. Minimum Fund Balance Policy

To provide management with appropriate guidelines and direction to assist in making sound decisions related to managing the fund balance of certain governmental funds, the following minimum fund balance policy exists:

The General Fund's unassigned budgetary fund balances shall, at a minimum, be 16.67 percent of the General Fund's appropriations (approximately two months of operating costs).

11. Restatements

Due to the implementation of GASB Statement 84, a special revenue fund (Internal School Fund) is reflected in the financial statements of the discretely presented Sumner County School Department. A restatement of $5,613,897 has been presented to reflect the beginning balance of this fund.

In prior years, the custodial funds had no measurement focus. However, due to the implementation of GASB Statement 84, the beginning balance of these funds has been restated by $9,830,827 using the economic measurement focus and the accrual basis of accounting.

E. Pension Plans

Primary Government

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

Discretely Presented Sumner 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 Sumner County. For this purpose, Sumner County recognizes benefit payments when due and payable in accordance with benefit terms. Sumner County's OPEB plan is not administered through a trust.

Discretely Presented Sumner 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 Sumner 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 governmental funds with government-wide Statement of Net Position.

Discretely Presented Sumner County School Department

Exhibit J-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental 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 Sumner County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees fund and the school department's Internal School Fund (special revenue funds), which are not budgeted. 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, Board of Equalization, Other Boards and Committees, County Mayor/Executive, etc.). Management may make revisions within major categories, but only the county commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

At June 30, 2021, Sumner County and the Sumner County School Department reported the following encumbrances:

Funds	Amount
Primary Government:	
Major Funds:	
General	$ 272,636
General Capital Projects	134,493,181
Nonmajor Funds:	
Courthouse and Jail Maintenance	4,233
School Department:	
Major Fund:	
General Purpose School	1,461,440
Nonmajor Fund:	
School Federal Projects	2,089,581

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the

State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Investment Balances. As of June 30, 2021, Sumner County had the following investments carried at amortized cost using a Stable Net Asset Value. All investments are in the State Treasurer's Investment Pool. Separate disclosures concerning pooled investments cannot be made for Sumner County and the discretely presented Sumner County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities		Amortized Cost
State Treasurer's Investment Pool	1 to 68 days	N/A	$	2,799,024

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. Sumner 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. Sumner County has no investment policy that would further limit its investment choices. As of June 30, 2021, Sumner County's investment in the State Treasurer's Investment Pool was unrated.

Further information concerning the legal provisions, investment policies, investment types, and credit risks for the State Treasurer's Investment Pool and the State Treasurer's Intermediate Term Investment Fund can be obtained by reviewing the State of Tennessee Annual Comprehensive Financial Report at https://www.tn.gov/finance/rd-doa/fa-accfin-ar.html.

TCRS Stabilization Trust

Legal Provisions. The Sumner 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 Sumner County School Department may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

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

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	$ 676,854
Developed Market International Equity	N/A	N/A	305,676
Emerging Market International Equity	N/A	N/A	87,336
U.S. Fixed Income	N/A	N/A	436,680
Real Estate	N/A	N/A	218,340
Short-term Securities	N/A	N/A	21,834
NAV - Private Equity and Strategic Lending	N/A	N/A	436,680
Total			$ 2,183,400

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag20045.pdf.

B. Notes Receivable

The General Fund had a long-term note receivable of $800,000 on June 30, 2021, from financing airport construction projects for the discretely presented Music City Executive Airport Authority (formerly Sumner County Regional Airport Authority), and this note is included in the committed fund balance account.

C. Capital Assets

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

Primary Government (includes Internal Service Fund)

Governmental Activities:

	Balance 7-1-20	Increases	Decreases	Balance 6-30-21
Capital Assets Not Depreciated:				
Land	$ 7,163,643	$ 691,260	$ 0	$ 7,854,903
Construction in Progress	10,279,749	16,415,731	(990,985)	25,704,495
Total Capital Assets Not Depreciated	$ 17,443,392	$ 17,106,991	$ (990,985)	$ 33,559,398
Capital Assets Depreciated:				
Buildings and Improvements	$ 81,189,408	$ 1,022,447	$ 0	$ 82,211,855
Other Capital Assets	28,855,534	5,145,423	(1,247,479)	32,753,478
Infrastructure	76,072,199	4,192,889	(3,240,737)	77,024,351
Intangibles	1,171,250	37,200	0	1,208,450
Total Capital Assets Depreciated	$ 187,288,391	$ 10,397,959	$ (4,488,216)	$ 193,198,134
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 39,271,391	$ 3,341,698	$ 0	$ 42,613,089
Other Capital Assets	16,869,326	2,513,532	(1,030,390)	18,352,468
Infrastructure	42,536,252	3,927,223	(3,118,857)	43,344,618
Intangibles	752,998	40,840	0	793,838
Total Accumulated Depreciation	$ 99,429,967	$ 9,823,293	$ (4,149,247)	$ 105,104,013
Total Capital Assets Depreciated, Net	$ 87,858,424	$ 574,666	$ (338,969)	$ 88,094,121
Governmental Activities Capital Assets, Net	$ 105,301,816	$ 17,681,657	$ (1,329,954)	$ 121,653,519

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

Governmental Activities:

General Government	$ 345,582
Finance	132,016
Administration of Justice	221,537
Public Safety	2,663,496
Public Health and Welfare	1,034,733
Social, Cultural, and Recreational Services	948,721
Agriculture and Natural Resources	3,770
Highway/Public Works	4,473,438
Total Depreciation Expense - Governmental Activities	$ 9,823,293

Discretely Presented Sumner County School Department

Governmental Activities:

	Balance 7-1-20	Increases	Decreases	Balance 6-30-21
Capital Assets Not Depreciated:				
Land	$ 12,748,208	$ 0	$ 0	$ 12,748,208
Construction in Progress	14,510,020	37,337,585	(3,527,490)	48,320,115
Total Capital Assets Not Depreciated	$ 27,258,228	$ 37,337,585	$ (3,527,490)	$ 61,068,323
Capital Assets Depreciated:				
Buildings and Improvements	$ 475,719,047	$ 4,790,836	$ (66,220)	$ 480,443,663
Other Capital Assets	41,651,851	2,489,902	(1,564,350)	42,577,403
Total Capital Assets Depreciated	$ 517,370,898	$ 7,280,738	$ (1,630,570)	$ 523,021,066
Less Accumulated Depreciated For:				
Buildings and Improvements	$ 271,451,210	$ 16,235,805	$ (66,220)	$ 287,620,795
Other Capital Assets	28,200,886	3,258,978	(1,564,350)	29,895,514
Total Accumulated Depreciation	$ 299,652,096	$ 19,494,783	$ (1,630,570)	$ 317,516,309
Total Capital Assets Depreciated, Net	$ 217,718,802	$ (12,214,045)	$ 0	$ 205,504,757
Governmental Activities Capital Assets, Net	$ 244,977,030	$ 25,123,540	$ (3,527,490)	$ 266,573,080

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

Governmental Activities:

Support Services	$ 19,472,567
Operation of Non-instructional Services	22,216
Total Depreciation Expense - Governmental Activities	$ 19,494,783

D. Construction Commitments

At June 30, 2021, the General Capital Projects Fund had uncompleted construction contracts of $129,861,113 for multiple school renovations and additions. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Custodial	$ 31,416
"	Internal Service	878
"	Highway/Public Works	136
Highway/Public Works	General	2,943
"	General Capital Projects	483,172
Internal Service	Highway/Public Works	1,847
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	443,670
Internal Service	General Purpose School	4,614

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2021, consisted of the following amounts:

Discretely Presented Sumner County School Department

Transfers Out	Transfers In: General Purpose School Fund	Transfers In: Nonmajor Governmental Fund
General Purpose School Fund	$ 0	$ 500,000
Nonmajor governmental fund	607,234	0
Total	$ 607,234	$ 500,000

Transfers into the General Purpose School Fund were for indirect cost reimbursement. The transfer into the nonmajor governmental fund was for cash flow of the School Federal Projects Fund.

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

F. Long-term Debt

Primary Government

General Obligation Bonds

General Obligation Bonds - Sumner 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 were issued for original terms of up to 20 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2021, will be retired from the General Debt Service Fund.

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

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-21
General Obligation Bonds	1.49 to 5 %	6-1-41	$ 332,335,000	$ 295,375,000
General Obligation Bonds - School Refunding	1.49	6-1-23	23,690,000	23,690,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2022	$ 24,465,000	$ 11,647,063	$ 36,112,063
2023	25,675,000	10,397,194	36,072,194
2024	21,720,000	9,086,068	30,806,068
2025	12,310,000	8,337,568	20,647,568
2026	12,935,000	7,708,568	20,643,568
2027-2031	74,760,000	28,801,142	103,561,142
2032-2036	90,065,000	13,596,206	103,661,206
2037-2041	57,135,000	2,912,584	60,047,584
Total	$ 319,065,000	$ 92,486,393	$ 411,551,393

There is $26,574,224 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $1,626 based on the 2020 federal census. Total debt per capita, including bonds and unamortized debt premiums, totaled $1,780 based on the 2020 federal census.

Changes in Long-term Debt

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

Governmental Activities:

	Bonds
Balance, July 1, 2020	$ 205,925,000
Additions	161,210,000
Reductions	(48,070,000)
Balance, June 30, 2021	$ 319,065,000
Balance Due Within One Year	$ 24,465,000

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2021	$ 319,065,000
Less: Balance Due Within One Year - Debt	(24,465,000)
Add: Unamortized Premium on Debt	30,292,377
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 324,892,377

Current Refunding

On May 19, 2021, Sumner County refunded a general obligation bond issue with a separate general obligation bond issue. The county issued $23,690,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. Because of the current refunding, total debt service payments over the next two years will be reduced by $1,669,767, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of $1,661,216 was obtained.

G. Long-term Obligations

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2020	$ 1,638,872	$ 2,313,287
Additions	2,609,734	10,693,077
Reductions	(2,458,203)	(10,591,506)
Balance, June 30, 2021	$ 1,790,403	$ 2,414,858
Balance Due Within One Year	$ 1,790,403	$ 2,052,629

Governmental Activities:

	Other Postemployment Benefits - County Insurance Plan	Other Postemployment Benefits - Medicare Supplement Plan
Balance, July 1, 2020	$ 8,696,544	$ 1,965,683
Additions	2,377,796	661,679
Reductions	(1,041,610)	(195,218)
Balance, June 30, 2021	$ 10,032,730	$ 2,432,144
Balance Due Within One Year	$ 0	$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2021	$ 16,670,135
Less: Due Within One Year - Other	(3,843,032)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 12,827,103

The internal service fund primarily serves the governmental funds. Accordingly, long-term obligations for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Discretely Presented Sumner County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Sumner County School Department for the year ended June 30, 2021, was as follows:

Governmental Activities:	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2020	$ 2,796,038	$ 3,146,425
Additions	2,121,949	44,125,013
Reductions	(2,145,429)	(43,424,967)
Balance, June 30, 2021	$ 2,772,558	$ 3,846,471
Balance Due Within One Year	$ 415,884	$ 0

	Other Postemployment Benefits - School Insurance Plan	Other Postemployment Benefits - Medicare Supplement Plan
Balance, July 1, 2020	$ 57,932,483	$ 5,453,290
Additions	6,632,442	4,179,220
Reductions	(4,548,752)	(9,554,132)
Balance, June 30, 2021	$ 60,016,173	$ 78,378
Balance Due Within One Year	$ 0	$ 0

	Termination Benefits
Balance, July 1, 2020	$ 0
Additions	4,770
Reductions	0
Balance, June 30, 2021	$ 4,770
Balance Due Within One Year	$ 4,770

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2021	$ 66,718,350
Less: Due Within One Year - Other	(420,654)
Noncurrent Liabilities - Due in More Than One Year -Other - Exhibit A	$ 66,297,696

The internal service fund primarily serves the governmental funds. Accordingly, long-term obligations for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the General Purpose School and School Federal Projects funds.

H. On-Behalf Payments

Discretely Presented Sumner County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Sumner County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2021, were $179,705. The school department has recognized these on-behalf payments as revenues and expenditures in the Employee Insurance Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Self-Insurance Fund for risks associated with employees' health and dental insurance plans, occupational compensation plan, and liability claims. The Self-Insurance Fund is accounted for as an Internal Service Fund in which assets are set aside for claim settlements. The county retains the risk of loss for all medical claims. The county retains the risk of loss to a limit of $350,000 maximum tort liability, plus property damage. Claims in excess of this limit are covered by an insurance policy up to a limit of $5,000,000 per specific claim.

All full-time employees of the primary government are eligible to participate in employee health and dental insurance. All employees of the primary government are covered under the occupational compensation plan and liability coverage. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The Self-Insurance Fund establishes 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 revenues, 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 Fund

Fiscal Year	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2019-20	$ 2,396,877	$ 10,392,741	$ (10,476,331)	$ 2,313,287
2020-21	2,313,287	10,693,077	(10,591,506)	2,414,858

The discretely presented Sumner County School Department has chosen to establish the Employee Insurance Fund for risks associated with certified employees' health and prescription drug insurance plans. The Employee Insurance Fund is accounted for as an Internal Service Fund in which assets are set aside for claim settlements. The school department retains the risk of loss to a limit of $200,000 per specific loss during the coverage period. The county obtained a stop/loss commercial insurance policy to cover claims beyond this liability up to a limit of $1,000,000 per participant during the coverage period.

All full-time certified employees of the discretely presented Sumner County School Department are eligible to participate in employee health and prescription drug plans. A premium charge is allocated to each fund that accounts for full-time certified employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims. Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes 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 incremental claim adjustment expenditures/expenses, if any. In addition, estimated revenues, 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:

Employee Insurance Fund

Fiscal Year	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2019-20	$ 4,952,186	$ 42,192,645	$ (43,998,406)	$ 3,146,425
2020-21	3,146,425	44,125,013	(43,424,967)	3,846,471

B. Accounting Changes

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

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

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

C. Contingent Liabilities

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

The county is involved in several pending lawsuits. The county attorney estimates that the potential claims against the county not covered by insurance resulting from such litigation would not materially affect the county's financial statements.

D. Joint Ventures

The Eighteenth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Eighteenth Judicial District, Sumner County, and various cities within the county. 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, sheriff, and police chiefs of participating law enforcement agencies within each judicial district.

The Sumner County Emergency Communications Center (ECC) is a joint venture formed by an interlocal agreement between Sumner County, the Sumner County Emergency Communication District, and the cities of Hendersonville, Gallatin, Portland, Millersville, and Westmoreland. The purpose of the ECC is to create and operate unified dispatch services in order to consolidate the efforts, information, experience, training, and resources of the individual organizations to increase effectiveness, share resources, and avoid duplication of effort in provision of E911 and dispatch services throughout the Sumner County area. The ECC is overseen by the executive committee and operations committee, as defined within the agreement. Sumner County is responsible for 32 percent of the operational expenses related to the ECC. For the year ended June 30, 2021, Sumner County incurred total expenses of $3,359,214.

Sumner County does not have an equity interest in the above-noted joint ventures. Complete financial statements for the DTF can be obtained from its administrative office at the following address:

Administrative Office:

Office of District Attorney General
Eighteenth Judicial District Drug Task Force
Cordell Hull Building – Third Floor
113 West Main Street
Gallatin, TN 37066

Sumner County Emergency Communications Center
c/o Sumner County Finance Office
355 North Belvedere Drive, Room 302
Gallatin, TN 37066

E. <u>Jointly Governed Organization</u>

The county and the cities of Gallatin, Hendersonville, Millersville, Portland, Westmoreland, White House, and Goodlettsville jointly appoint the 20-member board of the Joint Economic Development Board of Sumner County. The board is designed to promote economic and community development in the county and related cities. The county and the cities do not have any ongoing financial interest or responsibility for this entity.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Sumner County and non-certified employees of the discretely presented Sumner County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 50.99 percent and the non-certified employees of the discretely presented school department comprise 49.01 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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

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

if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	1,155
Inactive Employees Entitled to But Not Yet Receiving Benefits	1,614
Active Employees	2,211
Total	4,980

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are noncontributory. Sumner County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2021, the employer contribution for Sumner County was $7,570,220 based on a rate of 11.15 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Sumner 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)

Sumner County's net pension liability (asset) was measured as of June 30, 2020, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target 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 Sumner County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2019	$ 204,273,890	$ 212,905,100	$ (8,631,210)
Changes for the Year:			
Service Cost	$ 5,380,733	$ 0	$ 5,380,733
Interest	14,901,060	0	14,901,060
Differences Between Expected and Actual Experience	1,126,322	0	1,126,322
Contributions-Employer	0	7,371,638	(7,371,638)
Contributions-Employees	0	3,499	(3,499)
Net Investment Income	0	10,533,797	(10,533,797)
Benefit Payments, Including Refunds of Employee Contributions	(8,245,524)	(8,245,524)	0
Administrative Expense	0	(197,597)	197,597
Net Changes	$ 13,162,591	$ 9,465,813	$ 3,696,778
Balance, June 30, 2020	$ 217,436,481	$ 222,370,913	$ (4,934,432)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	50.99%	$ 110,870,862	$ 113,386,929	$ (2,516,067)
School Department	49.01%	106,565,619	108,983,984	(2,418,365)
Total		$ 217,436,481	$ 222,370,913	$ (4,934,432)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Sumner 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%) or one percentage point higher (8.25%) than the current rate:

Sumner County	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability (Asset)	$ 24,174,912	$ (4,934,432)	$ (29,097,864)

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

Pension Expense. For the year ended June 30, 2021, Sumner County recognized pension expense of $7,140,627.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, Sumner 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	$ 3,039,553	$ 732,469
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,622,348	0
Changes in Assumptions	1,340,549	0
Contributions Subsequent to the Measurement Date of June 30, 2020 (1)	7,570,220	N/A
Total	$ 13,572,670	$ 732,469

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2020," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 7,095,023	$ 373,486
School Department	6,477,647	358,983
Total	$ 13,572,670	$ 732,469

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

Year Ending June 30	Amount
2022	$ 534,825
2023	1,510,738
2024	1,591,931
2025	1,444,770
2026	187,717
Thereafter	0

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

Discretely Presented Sumner County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Sumner County and non-certified employees of the discretely presented Sumner County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 50.99 percent and the non-certified employees of the discretely presented school department comprise 49.01 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

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

Benefits Provided. *TCA*, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus

any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2021, to the Teacher Retirement Plan were $745,843, which is 2.02 percent of covered payroll. In addition, employer contributions of $711,704, which is 1.98 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liabilities (Assets). At June 30, 2021, the school department reported a liability (asset) of ($1,336,561) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2020, the school department's proportion was 2.2350444 percent. The proportion as of June 30, 2019, was 2.287409 percent.

Pension Expense. For the year ended June 30, 2021, the school department recognized pension expense of $539,236.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 49,654	$ 334,938
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	108,880	0
Changes in Assumptions	41,909	0
Changes in Proportion of Net Pension Liability (Asset)	58,011	76,037
LEA's Contributions Subsequent to the Measurement Date of June 30, 2020 (1)	745,843	N/A
Total	$ 1,004,297	$ 410,975

(1) The school department's employer contributions of $745,843, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2022	$ (12,144)
2023	3,590
2024	11,612
2025	13,898
2026	(22,981)
Thereafter	(146,496)

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

Actuarial Assumptions. The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target 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%) or one percentage point higher (8.25%) 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 (Asset)	$ 1,039,622	$ (1,336,561)	$ (3,088,101)

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

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

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

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Sumner County School Department for the year ended June 30, 2021, to the Teacher Legacy Pension Plan were $9,883,619, which is 10.27 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liability (Assets). At June 30, 2021, the school department reported a liability (asset) of ($21,941,723) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2020, the school department's proportion was 2.877325 percent. The proportion measured at June 30, 2019, was 2.779237 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2021, the school department recognized (negative pension expense) of ($347,496).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 834,127	$ 10,549,190
Changes in Assumptions	1,993,304	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,900,460	0
Changes in Proportion of Net Pension Liability (Asset)	21,115	349,851
LEA's Contributions Subsequent to the Measurement Date of June 30, 2020 (1)	9,883,619	N/A
Total	$ 17,632,625	$ 10,899,041

(1) The school department's employer contributions of $9,883,619 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a decrease in net pension liability in the year ending June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2022	$ (5,619,893)
2023	(865,523)
2024	89,178
2025	3,246,203
2026	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2020, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target 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%) or one percentage point higher (8.25%) 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 (Asset)	$ 68,238,271	$ (21,941,723)	$ (96,722,120)

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

Primary Government

Sumner County offers its employees a deferred compensation plan pursuant to IRC Section 457. All costs of administering and funding this program are the responsibility of plan participants. The Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 establishes participation, contribution, and withdrawal provisions for the plans.

Discretely Presented Sumner County School Department

The Sumner County School Department offers its employees two deferred compensation plans, one established pursuant to IRC Section 457 and the other pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 457 and the Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Sections 457 and 403(b) establish participation, contribution, and withdrawal provisions for the plans.

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion, which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute 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 $1,840,758 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

Sumner County and the discretely presented Sumner County School Department provide OPEB benefits to their retirees through self-insured plans and state administered public entity risk pools. For reporting purposes, the plans are considered single-employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plans are 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.

OPEB Provided through Self-Insured Health Plans

Primary Government

Plan Description. Sumner County participates in a self-insured postemployment benefits plan administered by BlueCross BlueShield of Tennessee. Retirees of Sumner County who were hired prior to January 1, 2018, are eligible to participate in the health insurance plan accounted for in the Self-Insurance Fund (internal service fund) until they reach Medicare eligibility. Retirees of Sumner County who were hired prior to July 1, 2015, may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. The self-insured postemployment benefits plan is closed to employees that were hired on or after January 1, 2018.

The premium requirements of plan members are established and amended by recommendation of the county finance director and approved by the three-member insurance committee. The committee is comprised of three county commissioners elected by the legislative body. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates.

Benefits Provided. The plan provides healthcare (including pharmacy) insurance benefits to retirees, their spouses and dependents if the retiree has 30 years of service or is age 60 with at least 20 years of service and has been eligible for coverage under the county group medical plan for a continuous five-year period immediately prior to retirement.

The benefit terms provide for the primary government to pay 75% of the medical insurance premiums (employee only) until they reach Medicare eligibility. Once the retiree reaches Medicare eligibility, dependents of the retiree are permitted to remain on the plan until age 26 and spouses of the retiree are permitted to remain on the plan until they become Medicare eligible, but the spouse and dependents are responsible for the entire cost of the premiums.

Employees Covered by Benefit Terms

At the valuation date of June 30, 2021, the following employees were covered by the benefit terms:

Status	Employee Only	Employee & Family	Total
Active	420	236	656
Retired	12	0	12
Total	432	236	668

Total OPEB Liability

The plan's total OPEB liability was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Methods. The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal Level % of Salary method where: - Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and - Annual service cost is a constant percentage of the participant's salary that is assumed to increase according to the payroll growth.
Discount Rate	2.19%
Inflation Rate	3.0%
Salary Increases	Rates below as based on the TCRS 2016 Actuarial Valuation for teachers and local government: 7.5% at age 25; 5.77% at age 35; 4.49% at age 45; and 3.72% at age 55.
Healthcare Cost Trend Rate	8.0% graded down to 4.5% in FY2029
Mortality	SOA Pub-2010 General Headcount Weighted mortality table fully generational using Scale MP-2020

The discount rate was selected by reviewing the recent published Bond Buyer GO-20 Bond Municipal Bond index, an index acceptable under GASB 75.

The actuarial assumptions used in the June 30, 2021, valuation were based on plan data and costs presented by the primary government with concurrence by the actuary.

Changes in Assumptions. The discount rate changed from 2.66 percent as of the beginning of the measurement period to 2.19 percent as of the measurement date of June 30, 2021.

Changes in the Total OPEB Liability

	Primary Government
Balance July 1, 2020	$ 8,696,544
Changes for the Year:	
Service Cost	$ 491,231
Interest	241,937
Changes of benefit terms	713,862
Changes in assumptions	930,766
Differences between expected and actual experience	(855,576)
Benefit Payments	(186,034)
Net Changes	$ 1,336,186
Balance June 30, 2021	$ 10,032,730

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the plan recognized OPEB expense of $1,788,061. At June 30, 2021, the plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 2,388,450	$ 974,517
Changes in Assumptions	1,304,307	0
Total	$ 3,692,757	$ 974,517

Amounts reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Primary Government
2022	$ 341,031
2023	341,031
2024	341,031
2025	341,031
2026	341,031
Thereafter	1,013,085

In the tables 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 discount rate of 2.19 percent, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (1.19%) or one percentage point higher (3.19%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Primary Government	1.19%	2.19%	3.19%
Total OPEB Liability	$ 10,989,618	$ 10,032,730	$ 9,121,237

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 healthcare cost trend rate of 8% decreasing to 4.5% by 2029, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower (7%) or one percentage point higher (9%) than the current rate:

	1% Decrease 7% decreasing to 3.5% by 2029	Current Trend Rates 8% decreasing to 4.5% by 2029	1% Increase 9% decreasing to 5.5% by 2029
Primary Government			
Total OPEB Liability	$ 8,598,599	$ 10,032,730	$ 11,789,707

Discretely Presented Sumner County School Department

Plan Description. Sumner County School Department participates in a self-insured postemployment benefits plan. Retirees of the Sumner County School Department who meet the eligibility requirements dictated in the board approved retirement benefits resolution are eligible to participate in the health insurance plan accounted for in the Self-Insurance Fund (internal

service fund) until they reach Medicare eligibility. The retirees of Sumner County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The premium requirements of plan members are established and amended by recommendation of the 15-member insurance committee and approved by the Director of Schools. The committee is comprised of various school employees from across the school district including two retiree representatives. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates.

Benefits Provided. The plan allows retirees to participate in medical, dental, vision, and life insurance benefits. A retiree is eligible to participate if the retiree has 30 years of creditable service with Tennessee Consolidated Retirement System (TCRS) or is age 60 with at least 20 years of creditable service with TCRS. Retirees must have had continuous group medical coverage for the last 3 consecutive years prior to retirement to be eligible for continued medical coverage.

Based on the retirement package in which the retiree is eligible, the benefit eligibility terms provide for the school department to pay from 0% to 70% of the medical insurance premiums. Retirees receive one year of coverage for every three years of creditable service with Sumner County School Department with a maximum coverage of ten years or until the retiree is eligible for Medicare. A spouse of the retiree can continue coverage until the spouse is Medicare eligible or remaining coverage period expires (10 years). Dependent child(ren) can continue coverage up until their 26th birthday or the remaining coverage period expires (10 years). Lastly, the school department provides, at no cost to the retiree, a $35,000 life insurance policy until age 70.

Employees Covered by Benefit Terms

At the valuation date of June 30, 2021, the following employees were covered by the benefit terms:

Status	Employee Only	Employee & Family	Total
Active	736	2,057	2,793
Retired	81	64	145
Total	817	2,121	2,938

Total OPEB Liability

The plan's total OPEB liability was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Methods. The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal Level % of Salary method where: - Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and - Annual service cost is a constant percentage of the participant's salary that is assumed to increase according to the payroll growth.
Discount Rate	2.19%
Inflation Rate	3.0%
Salary Increases	Rates below as based on the TCRS 2016 Actuarial Valuation for teachers and local government: 7.75% at age 25; 6.02% at age 35; 4.74% at age 45; and 3.97% at age 55.
Healthcare Cost Trend Rate	7.5% graded down to 4.5% in FY2028
Mortality	Certified retirees: SOA Pub-2010 Teacher Headcount Weighted mortality table fully generational using Scale MP-2019 All other retirees: SOA Pub-2010 General Headcount Weighted mortality table fully generational using Scale MP-2019

The discount rate was selected by reviewing the recent published Bond Buyer GO-20 Bond Municipal Bond index, an index acceptable under GASB 75.

The actuarial assumptions used in the June 30, 2021, valuation were based on plan data and costs presented by the school department with concurrence by the actuary.

Changes in Assumptions. The discount rate changed from 2.66 percent as of the beginning of the measurement period to 2.19 percent as of the measurement date of June 30, 2021.

Changes in the Total OPEB Liability

	School Department
Balance July 1, 2020	$ 57,932,483
Changes for the Year:	
Service Cost	$ 3,160,880
Interest	1,586,130
Changes in assumptions	1,885,432
Differences between expected and actual experience	(1,600,581)
Benefit Payments	(2,948,171)
Net Changes	$ 2,083,690
Balance June 30, 2021	$ 60,016,173

OPEB Expense and Deferred Outflows of Resources. For the year ended June 30, 2021, the plan recognized OPEB expense of $6,288,887. At June 30, 2021, the plan reported deferred outflows of resources related to OPEB from the following sources:

School Department	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 10,879,928	$ 2,637,798
Changes in Assumptions	4,729,898	0
Total	$ 15,609,826	$ 2,637,798

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2022	$ 1,541,877
2023	1,541,877
2024	1,541,877
2025	1,541,877
2026	1,541,877
Thereafter	5,262,643

In the tables 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 discount rate of 2.19 percent, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (1.19%) or one percentage point higher (3.19%) than the current rate:

School Department	1% Decrease 1.19%	Current Discount Rate 2.19%	1% Increase 3.19%
Total OPEB Liability	$ 64,083,268	$ 60,016,173	$ 56,034,211

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 healthcare cost trend rate of 7.5% decreasing to 4.5% by 2028, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

School Department	1% Decrease 6.5% decreasing to 3.5% by 2028	Current Trend Rates 7.5% decreasing to 4.5% by 2028	1% Increase 8.5% decreasing to 5.5% by 2028
Total OPEB Liability	$ 53,060,757	$ 60,016,173	$ 68,275,285

OPEB Provided through State Administered Public Entity Risk Pools

Post-65 retirees of Sumner County and the discretely presented Sumner County School Department may join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The county and school department's total OPEB liability for each plan was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2020, actuarial valuation of each plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.1%
Salary Increases	Salary increases used in the July 1, 2020 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	2.21%
Healthcare Cost Trend Rates	TN-Ms- The premium subsidies provided to retirees are assumed to remain unchanged for the entire projection, therefore trend rates ae not applicable
Retirees Share of Benefit Related Cost	Discussed under each plan

The discount rate was 2.21 percent, based on an average rating of AA/Aa as shown the Bond Buyer 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertake on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2020, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2020, valuations were the same as those employed in the July 1, 2019, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% 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% load.

Changes in Assumptions. The discount rate changed from 3.51 percent as of the beginning of the measurement period to 2.21 percent as of the measurement date of June 30, 2020. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2021 plan year was revised from 6.03 percent to 9.02 percent. The assumed long term inflation rate was changed from 2.2 percent to 2.1 percent.

Closed Tennessee (TNM) OPEB Plan – Medicare (Primary Government)

Plan Description. Employees of Sumner County, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan -Medicare (TNM) administered by the Tennessee Department of Finance and Administration. All eligible post-65 retirees and disability participants of local governments, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and local education agencies. However, the amounts reflected in this note disclosure pertain only to Sumner County. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided. The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retirees and disabled participants of local governments. Insurance coverage is the only postemployment benefit provided to retirees. The TNM does not include pharmacy. In accordance with *TCA* 8-27-209, benefits of the TNM are established and amended by cooperation of insurance committees created by *TCA* 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System (TCRS) may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. Sumner County provided a direct subsidy of $50 for eligible retirees with 30 or more years of service, $37.50 for eligible retirees with 20-29 years of service, and $25 for eligible retirees with 15-20 years of service.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	22
Inactive Employees Entitled to But Not Yet Receiving Benefits	80
Active Employees Eligible for Benefits	1,309
Total	1,411

In accordance with *TCA* 8-27-209, the state insurance committees established by *TCA* 8-27-201, 8-27-301 and 8-27-701 determine the required payments to

the plan by member employers and 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. For the fiscal year ended June 30, 2021, the county paid $13,895 to the TNM for OPEB benefits as they came due.

Changes in the Total OPEB Liability

	Sumner County
Balance July 1, 2019	$ 1,965,683
Changes for the Year:	
Service Cost	73,819
Interest	71,262
Difference between Expected and Actuarial Experience	(138,918)
Changes in Assumptions and Other Inputs	478,932
Benefit Payments	(18,634)
Net Changes	$ 466,461
Balance June 30, 2020	$ 2,432,144

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the county recognized OPEB expense of $109,344. At June 30, 2021, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 0	$ 404,689
Changes of Assumptions	455,011	147,960
Net Difference Between Projected and Benefits paid after the measurement date (1)	13,895	0
Total	$ 468,906	$ 552,649

(1) The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to total OPEB liability in the following measurement period.

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

Year Ending June 30	Sumner County
2022	$ (35,737)
2023	(35,737)
2024	(35,737)
2025	(35,737)
2026	(26,380)
Thereafter	71,690

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
Sumner County	1.21%	2.21%	3.21%
Total OPEB Liability	$ 2,884,766	$ 2,432,144	$ 2,065,574

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The premium subsidies provided to retirees in the TNM plan are assumed to remain unchanged for the entire projection period, therefore trend rates are not applicable to the plan calculations.

Closed Tennessee Plan – Medicare (Discretely Presented School Department)

Plan Description. Employees of the Sumner County School Department, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan - Medicare (TNM) administered by the Tennessee Department of Finance and Administration. All eligible post-65 retirees and disability participants of local education agencies, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

The school department's total OPEB liability for the TNM Plan was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Benefits Provided. The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers, noncertified employees, and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNM does not include pharmacy. In accordance with *TCA* 8-27-209, benefits of the TNM are established and amended by cooperation of insurance committees created by *TCA* Sections 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The Sumner County School Department provides a direct subsidy to retired non-certified employees of $50 for eligible retirees with 30 or more years of service, $37.50 for eligible retirees with 20-29 years of service, and $25 for eligible retirees with 10 to 20 years of service. The state, as a governmental nonemployer contributing entity contributes to the premiums of certain eligible retirees (teachers) of local education agencies based on years of service. The State of Tennessee provided a direct subsidy of $50 for eligible retirees (teachers) with 30 or more years of service, $37.50 for eligible retirees with 20-29 years of service, and $25 for eligible retirees with less than 20 years of service.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	337
Inactive Employees Entitled to But Not Yet Receiving Benefits	174
Active Employees Eligible for Benefits	1,910
Total	2,421

In accordance with *TCA* 8-27-209, the state insurance committees established by *TCA* Sections 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and 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. For the fiscal year ended June 30, 2021, the

school department paid $2,155 to the TNM for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Sumner County School Department 1.1800%	State of TN 98.8200%	Total OPEB Liability
Balance July 1, 2019	$ 5,453,290	$ 5,438,782	$ 10,892,072
Changes for the Year:			
Service Cost	$ 3,092	$ 258,951	$ 262,043
Interest	4,546	380,691	385,237
Changes in Benefit Terms	(63,279)	(5,299,378)	(5,362,657)
Difference between Expected and Actual Experience	(4,962)	(415,581)	(420,543)
Changes in Proportion	(5,324,439)	5,324,439	0
Changes in Assumption and Other Inputs	14,385	1,204,684	1,219,069
Benefit Payments	(4,254)	(356,241)	(360,495)
Net Changes	$ (5,374,912)	$ 1,097,566	$ (4,277,346)
Balance June 30, 2020	$ 78,378	$ 6,536,348	$ 6,614,726

The Sumner County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired teachers participating in the TNM. The Sumner County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's 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 TNM for school department employees. The amount of the subsidy is equal to the nonemployer share of collective OPEB expenses. During the year, collective OPEB expense for the school department was negative. Consequently, the school department has recorded the negative collective expense ($4,220,647) and recorded negative operating grants and contributions revenues ($2,466,531) for the nonemployer share of the collective OPEB expense.

During the year, the Sumner County School Department's proportionate share of the collective OPEB liability for the TNM plan was 1.18 percent and the State of Tennessee's share was 98.82 percent.

OPEB Expense (Negative OPEB Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2021, the

school department recognized negative OPEB expense of ($4,220,647), which includes the expenses funded by nonemployer contributing entities.

At June 30, 2021, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 9,262	$ 6,408
Changes in Proportion	2,425,747	14,109,694
Changes of Assumptions	65,679	16,004
Benefits Paid After the Measurement Date of June 30, 2021 (1)	2,155	0
Total	$ 2,502,843	$ 14,132,106

(1) The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to total OPEB liability in the following measurement period.

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

Year Ending June 30	School Department
2022	$ (1,698,244)
2023	(1,698,244)
2024	(1,698,244)
2025	(1,698,244)
2026	(1,698,244)
Thereafter	(3,140,198)

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 TNM, 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 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

School Department	1% Decrease 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
Proportionate Share of the Collective Total OPEB Liability	$ 92,350	$ 78,378	$ 67,169

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The premium subsidies provided to retirees in the TNM plan are assumed to remain unchanged for the entire projection period, therefore trend rates are not applicable to the plan calculations.

H. Termination Benefits

In 2011-12, the discretely presented Sumner County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement Service (TCRS) or have reached 60 years of age with a minimum of 20 years of verified teaching credit in TCRS and worked in the Sumner County school system for ten years. This incentive consists of a cash payment of $15 per day for each sick day held by the employee at their retirement date. There is no limit to the number of accumulated days that employees can be paid under the program. During the year, 53 employees accepted the voluntary retirement incentive. Fifty employees retired during 2020-2021 and received sick leave payments totaling $97,553. Subsequent to June 30, 2021, three employees retired. Therefore, the school department had a liability for unpaid termination benefits totaling $4,770 at June 30, 2021.

I. Office of Central Accounting and Budgeting

On June 18, 2012, Sumner County adopted Chapter 70, Private Acts of 2012, which provides for a central system of accounting and budgeting covering all funds of the county. On May 20, 2019, Sumner County adopted Chapter 8, Private Acts of 2019, which amends several sections of the Private Acts of 2012. The amendments allow, but do not require, centralization of the school department.

J. Purchasing Laws

Office of Finance Director

Chapter 70, Private Acts of 2012, as amended, governs purchasing procedures for the general county government. This act does not provide for a dollar amount requiring advertisement and competitive bidding, and the financial management committee has not formally adopted a dollar amount.

Therefore, public advertising provisions for the general government fall under the provisions of the County Purchasing Law of 1983, Sections 5-14-201 through 5-14-206, *Tennessee Code Annotated* (*TCA*), which provide that general government purchases in excess of $10,000 are to be made after public advertisement and competitive bidding.

Office of Superintendent of Roads

Section 54-7-113, *TCA*, (Uniform Road Law), governs purchasing procedures for the highway department. This statute requires all purchases exceeding $10,000 to be made on the basis of publicly advertised competitive bids.

Office of Director of Schools

Purchasing procedures for the discretely presented Sumner 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.

K. Subsequent Event

On December 29, 2021, Sumner County issued $11,380,000 in general obligation school and public improvement refunding bonds and $11,895,000 in general obligation improvement bonds (Resource Authority Project).

REQUIRED SUPPLEMENTARY INFORMATION

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

	2014	2015	2016	2017	2018	2019	2020
Total Pension Liability							
Service Cost	$ 3,872,058	$ 3,955,962	$ 4,197,651	$ 4,509,714	$ 4,738,710	$ 5,098,839	$ 5,380,733
Interest	10,430,756	11,036,412	11,722,788	12,588,968	13,068,154	13,950,818	14,901,060
Differences Between Actual and Expected Experience	(868,375)	(67,132)	1,731,715	(2,197,405)	1,349,244	1,706,565	1,126,322
Changes in Assumptions	0	0	0	4,021,649	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(5,242,772)	(5,643,093)	(6,387,427)	(6,442,869)	(7,065,996)	(7,617,126)	(8,245,524)
Net Change in Total Pension Liability	$ 8,191,667	$ 9,282,149	$ 11,264,727	$ 12,480,057	$ 12,090,112	$ 13,139,096	$ 13,162,591
Total Pension Liability, Beginning	137,826,082	146,017,749	155,299,898	166,564,625	179,044,682	191,134,794	204,273,890
Total Pension Liability, Ending (a)	$ 146,017,749	$ 155,299,898	$ 166,564,625	$ 179,044,682	$ 191,134,794	$ 204,273,890	$ 217,436,481
Plan Fiduciary Net Position							
Contributions - Employer	$ 6,814,957	$ 7,084,326	$ 7,620,318	$ 7,786,613	$ 6,993,577	$ 7,530,611	$ 7,371,638
Contributions - Employee	30,200	1,120	2,246	1,475	9,174	683	3,499
Net Investment Income	21,547,346	4,719,154	4,228,053	18,641,748	15,218,456	14,764,084	10,533,797
Benefit Payments, Including Refunds of Employee Contributions	(5,242,772)	(5,643,093)	(6,387,427)	(6,442,869)	(7,065,996)	(7,617,126)	(8,245,524)
Administrative Expense	(80,666)	(107,840)	(159,304)	(180,905)	(207,530)	(198,119)	(197,597)
Other	0	0	0	(2,265)	0	0	0
Net Change in Plan Fiduciary Net Position	$ 23,069,065	$ 6,053,667	$ 5,303,886	$ 19,803,797	$ 14,947,681	$ 14,480,133	$ 9,465,813
Plan Fiduciary Net Position, Beginning	129,246,871	152,315,936	158,369,603	163,673,489	183,477,286	198,424,967	212,905,100
Plan Fiduciary Net Position, Ending (b)	$ 152,315,936	$ 158,369,603	$ 163,673,489	$ 183,477,286	$ 198,424,967	$ 212,905,100	$ 222,370,913
Net Pension Liability (Asset), Ending (a - b)	$ (6,298,187)	$ (3,069,705)	$ 2,891,136	$ (4,432,604)	$ (7,290,173)	$ (8,631,210)	$ (4,934,432)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	104.31%	101.98%	98.26%	102.48%	103.81%	104.23%	102.27%
Covered Payroll	$ 48,332,994	$ 50,747,320	$ 54,578,637	$ 55,778,009	$ 59,520,680	$ 64,090,285	$ 67,477,662
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(13.03)%	(6.05)%	5.30%	(7.95)%	(12.25)%	(13.47)%	(7.31)%

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

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Note 3: Changes of assumptions. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, salary growth, and mortality improvements.

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

	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially Determined Contribution	$ 6,814,957	$ 7,084,326	$ 7,620,318	$ 5,008,865	$ 5,630,656	$ 6,062,943	$ 6,366,415	$ 6,450,613
Less Contributions in Relation to the Actuarially Determined Contribution	(6,814,957)	(7,084,326)	(7,620,318)	(7,786,613)	(6,993,577)	(7,530,611)	(7,371,638)	(7,570,220)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ (2,777,748)	$ (1,362,921)	$ (1,467,668)	$ (1,005,223)	$ (1,119,607)
Covered Payroll	$ 48,332,994	$ 50,747,320	$ 54,578,637	$ 55,778,009	$ 59,520,680	$ 64,090,285	$ 67,477,662	$ 67,901,185
Contributions as a Percentage of Covered Payroll	14.10%	13.96%	13.96%	13.96%	11.75%	11.75%	10.92%	11.15%

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

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

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

	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution	$ 228,292	$ 420,625	$ 638,578	$ 309,611	$ 469,586	$ 602,113	$ 745,843
Less Contributions in Relation to the Contractually Required Contribution	(228,292)	(420,625)	(638,578)	(759,434)	(469,586)	(602,113)	(745,843)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ (449,823)	$ 0	$ 0	$ 0
Covered Payroll	$ 5,707,298	$ 10,515,625	$ 15,397,403	$ 19,858,355	$ 24,205,436	$ 29,658,838	$ 36,922,921
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.15%	3.82%	1.94%	2.03%	2.02%

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

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

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

	2014	2015	2016	2017	2018	2019	2020	2021
Contractually Required Contribution	$ 9,318,045	$ 9,369,511	$ 9,080,291	$ 8,741,947	$ 8,611,145	$ 9,747,864	$ 10,179,798	$ 9,883,619
Less Contributions in Relation to the Contractually Required Contribution	(9,318,045)	(9,369,511)	(9,080,291)	(8,741,947)	(8,611,145)	(9,747,864)	(10,179,798)	(9,883,619)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 104,932,940	$ 100,645,167	$ 100,445,598	$ 97,283,833	$ 93,963,874	$ 93,191,825	$ 95,766,385	$ 96,218,745
Contributions as a Percentage of Covered Payroll	8.88%	9.31%	9.04%	8.99%	9.16%	10.46%	10.63%	10.27%

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

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

	2015	2016	2017	2018	2019	2020
School Department's Proportion of the Net Pension Liability (Asset)	2.746882%	2.389892%	2.432349%	2.172593%	2.287409%	2.350444%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (110,506)	$ (248,795)	$ (641,738)	$ (985,332)	$ (1,291,211)	$ (1,336,561)
Covered Payroll	$ 5,707,298	$ 10,515,625	$ 15,397,403	$ 19,858,355	$ 24,205,436	$ 29,658,838
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.17)%	(4.96)%	(5.33)%	(4.51)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%

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

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

	2014	2015	2016	2017	2018	2019	2020
School Department's Proportion of the Net Pension Liability (Asset)	2.673456%	2.768665%	2.782585%	2.735624%	2.708316%	2.779237%	2.877325%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (434,424)	$ 1,134,140	$ 17,389,612	$ (895,052)	$ (9,530,334)	$ (28,575,564)	$ (21,941,723)
Covered Payroll	$ 104,932,950	$ 103,645,167	$ 100,445,598	$ 97,283,833	$ 93,963,874	$ 93,191,825	$ 95,766,385
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.414002)%	1.094252%	17.31%	(0.92)%	(10.14)%	(30.66)%	(22.91)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%

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

Sumner 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

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	$ 287,149	$ 305,679	$ 325,797	$ 491,231
Interest	161,322	188,483	183,931	241,937
Change of Benefit Terms	0	0	0	713,862
Changes in Assumptions	135,150	166,865	336,342	930,766
Differences Between Actual and Expected Experience	(125,139)	(184,879)	2,989,456	(855,576)
Benefit Payments	(79,914)	(146,461)	(105,900)	(186,034)
Net Change in Total OPEB Liability	$ 378,568	$ 329,687	$ 3,729,626	$ 1,336,186
Total OPEB Liability, Beginning	4,258,663	4,637,231	4,966,918	8,696,544
Total OPEB Liability, Ending	$ 4,637,231	$ 4,966,918	$ 8,696,544	$ 10,032,730
Covered Employee Payroll	$ 27,946,075	$ 28,784,457	$ 34,733,747	$ 27,739,497
Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	16.59%	17.26%	25.04%	36.20%

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:

2018	3.87%
2019	3.51%
2020	2.66%
2021	2.19%

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

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

	2017	2018	2019	2020
Total OPEB Liability				
Service Cost	$ 121,013	$ 104,179	$ 70,994	$ 73,819
Interest	66,038	77,450	70,444	71,262
Differences Between Actual and Expected Experience	0	(346,574)	(92,626)	(138,918)
Changes in Assumptions or Other Inputs	(246,206)	(18,165)	49,379	478,932
Benefit Payments	(8,100)	(11,900)	(14,838)	(18,634)
Net Change in Total OPEB Liability	$ (67,255)	$ (195,010)	$ 83,353	$ 466,461
Total OPEB Liability, Beginning	2,144,595	2,077,340	1,882,330	1,965,683
Total OPEB Liability, Ending	$ 2,077,340	$ 1,882,330	$ 1,965,683	$ 2,432,144
Covered Employee Payroll	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A

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:

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%
2020	2.21%

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

Sumner County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Self-Insured Plan
Discretely Presented Sumner County School Department
For the Fiscal Year Ended June 30

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	$ 1,987,393	$ 2,242,629	$ 2,383,541	$ 3,160,880
Interest	1,355,729	1,724,099	1,608,523	1,586,130
Differences Between Actual and Expected Experience	4,073,489	(1,609,575)	10,129,425	(1,600,581)
Changes in Assumptions	1,379,660	1,179,009	1,547,528	1,885,432
Benefit Payments	(2,286,052)	(2,458,504)	(2,339,512)	(2,948,171)
Net Change in Total OPEB Liability	$ 6,510,219	$ 1,077,658	$ 13,329,505	$ 2,083,690
Total OPEB Liability, Beginning	37,015,101	43,525,320	44,602,978	57,932,483
Total OPEB Liability, Ending	$ 43,525,320	$ 44,602,978	$ 57,932,483	$ 60,016,173
Covered Employee Payroll	$ 110,243,534	$ 113,550,840	$ 121,347,308	$ 124,987,727
Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	39.48%	39.28%	47.74%	48.00%

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:

2018	3.87%
2019	3.51%
2020	2.66%
2021	2.19%

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

Sumner County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare
Discretely Presented Sumner County School Department
For the Fiscal Year Ended June 30

	2019	2020
Total OPEB Liability		
Service Cost	$ 130,419	$ 262,043
Interest	197,662	385,237
Changes in Benefit Terms	0	(5,362,657)
Differences Between Actual and Expected Experience	(201,606)	(420,543)
Changes in Assumptions or Other Inputs	5,523,425	1,219,069
Benefit Payments	(173,800)	(360,495)
Net Change in Total OPEB Liability	$ 5,476,100	$ (4,277,346)
Total OPEB Liability, Beginning	5,415,972	10,892,072
Total OPEB Liability, Ending	$ 10,892,072	$ 6,614,726
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 5,438,782	$ 6,536,348
Employer Proportionate Share of the Total OPEB Liability	5,453,290	78,378
Covered Employee Payroll	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll	N/A	N/A

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:

2016	2.92%
2017	3.56%
2018	3.62%
2019	3.51%
2020	2.21%

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

SUMNER COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2021 were calculated based on the June 30, 2019, actuarial valuation.

Methods and assumptions used to determine contribution rates:

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

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 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 specified purposes other than debt service or capital projects.

Courthouse and Jail Maintenance Fund – The Courthouse and Jail Maintenance Fund is used to account for a special tax levied by private act on litigation and the recording of certain instruments. The proceeds of the tax must be used to pay for improvements or maintenance on the courthouse and jail.

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.

Sumner County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total Nonmajor Governmental Funds
ASSETS				
Cash	$ 0	$ 0	$ 6,000	$ 6,000
Equity in Pooled Cash and Investments	104,901	103,300	0	208,201
Accounts Receivable	54,475	0	0	54,475
Due from Other Governments	1,517	2,000	0	3,517
Prepaid Items	0	2,625	0	2,625
Total Assets	$ 160,893	$ 107,925	$ 6,000	$ 274,818
LIABILITIES				
Accounts Payable	$ 1,068	$ 0	$ 0	$ 1,068
Due to Litigants, Heirs, and Others	0	0	6,000	6,000
Other Current Liabilities	0	5,387	0	5,387
Total Liabilities	$ 1,068	$ 5,387	$ 6,000	$ 12,455
DEFERRED INFLOWS OF RESOURCES				
Other Deferred/Unavailable Revenue	$ 27,160	$ 0	$ 0	$ 27,160
Total Deferred Inflows of Resources	$ 27,160	$ 0	$ 0	$ 27,160
FUND BALANCES				
Nonspendable:				
Prepaid Items	$ 0	$ 2,625	$ 0	$ 2,625
Restricted:				
Restricted for General Government	132,665	0	0	132,665
Restricted for Public Safety	0	99,913	0	99,913
Total Fund Balances	$ 132,665	$ 102,538	$ 0	$ 235,203
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 160,893	$ 107,925	$ 6,000	$ 274,818

Sumner County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue Funds			
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total Nonmajor Governmental Funds
Revenues				
Local Taxes	$ 251,064	$ 0	$ 0	$ 251,064
Fines, Forfeitures, and Penalties	0	29,172	0	29,172
Charges for Current Services	324,351	16,000	960	341,311
Other Local Revenues	6,513	0	0	6,513
Total Revenues	$ 581,928	$ 45,172	$ 960	$ 628,060
Expenditures				
Current:				
General Government	$ 587,225	$ 0	$ 0	$ 587,225
Administration of Justice	0	0	960	960
Public Safety	0	67,100	0	67,100
Total Expenditures	$ 587,225	$ 67,100	$ 960	$ 655,285
Excess (Deficiency) of Revenues Over Expenditures	$ (5,297)	$ (21,928)	$ 0	$ (27,225)
Net Change in Fund Balances	$ (5,297)	$ (21,928)	$ 0	$ (27,225)
Fund Balance, July 1, 2020	137,962	124,466	0	262,428
Fund Balance, June 30, 2021	$ 132,665	$ 102,538	$ 0	$ 235,203

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Courthouse and Jail Maintenance Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 251,064	$ 0	$ 0	$ 251,064	$ 298,133	$ 298,133	$ (47,069)
Charges for Current Services	324,351	0	0	324,351	330,000	330,000	(5,649)
Other Local Revenues	6,513	0	0	6,513	188	188	6,325
Total Revenues	$ 581,928	$ 0	$ 0	$ 581,928	$ 628,321	$ 628,321	$ (46,393)
Expenditures							
General Government							
County Buildings	$ 587,225	$ (140)	$ 4,233	$ 591,318	$ 674,948	$ 675,087	$ 83,769
Total Expenditures	$ 587,225	$ (140)	$ 4,233	$ 591,318	$ 674,948	$ 675,087	$ 83,769
Excess (Deficiency) of Revenues Over Expenditures	$ (5,297)	$ 140	$ (4,233)	$ (9,390)	$ (46,627)	$ (46,766)	$ 37,376
Net Change in Fund Balance	$ (5,297)	$ 140	$ (4,233)	$ (9,390)	$ (46,627)	$ (46,766)	$ 37,376
Fund Balance, July 1, 2020	137,962	(140)	0	137,822	46,627	46,766	91,056
Fund Balance, June 30, 2021	$ 132,665	$ 0	$ (4,233)	$ 128,432	$ 0	$ 0	$ 128,432

Exhibit G-4

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Fines, Forfeitures, and Penalties	$ 29,172	$ 0	$ 29,172	$ 9,500	$ 9,500	$ 19,672
Charges for Current Services	16,000	0	16,000	16,000	16,000	0
Other Local Revenues	0	0	0	1,500	1,500	(1,500)
Total Revenues	$ 45,172	$ 0	$ 45,172	$ 27,000	$ 27,000	$ 18,172
Expenditures						
Public Safety						
Drug Enforcement	$ 67,100	$ (33,522)	$ 33,578	$ 73,010	$ 106,532	$ 72,954
Total Expenditures	$ 67,100	$ (33,522)	$ 33,578	$ 73,010	$ 106,532	$ 72,954
Excess (Deficiency) of Revenues Over Expenditures	$ (21,928)	$ 33,522	$ 11,594	$ (46,010)	$ (79,532)	$ 91,126
Net Change in Fund Balance	$ (21,928)	$ 33,522	$ 11,594	$ (46,010)	$ (79,532)	$ 91,126
Fund Balance, July 1, 2020	124,466	(33,522)	90,944	77,217	110,739	(19,795)
Fund Balance, June 30, 2021	$ 102,538	$ 0	$ 102,538	$ 31,207	$ 31,207	$ 71,331

Major Governmental Funds

General Debt Service Fund

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

General Capital Projects Fund

The General Capital Projects Fund is used to account for general capital expenditures of the county and the discretely presented Sumner County School Department.

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Debt Service Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 37,995,766	$ 0	$ 37,995,766	$ 31,801,381	$ 31,801,381	$ 6,194,385
Other Local Revenues	1,180,295	0	1,180,295	851,808	848,566	331,729
State of Tennessee	48,142	0	48,142	41,251	41,251	6,891
Total Revenues	$ 39,224,203	$ 0	$ 39,224,203	$ 32,694,440	$ 32,691,198	$ 6,533,005
Expenditures						
Principal on Debt						
General Government	$ 3,158,436	$ 0	$ 3,158,436	$ 4,096,989	$ 3,739,550	$ 581,114
Education	19,631,564	0	19,631,564	19,823,011	19,823,011	191,447
Interest on Debt						
General Government	2,519,401	0	2,519,401	2,213,353	2,519,401	0
Education	8,204,519	0	8,204,519	8,153,128	8,204,519	0
Other Debt Service						
General Government	739,156	(2,500)	736,656	680,687	819,413	82,757
Education	2,560	0	2,560	4,000	4,000	1,440
Total Expenditures	$ 34,255,636	$ (2,500)	$ 34,253,136	$ 34,971,168	$ 35,109,894	$ 856,758
Excess (Deficiency) of Revenues Over Expenditures	$ 4,968,567	$ 2,500	$ 4,971,067	$ (2,276,728)	$ (2,418,696)	$ 7,389,763
Other Financing Sources (Uses)						
Refunding Debt Issued	$ 23,690,000	$ 0	$ 23,690,000	$ 0	$ 23,690,000	$ 0
Premiums on Debt Sold	1,789,157	0	1,789,157	0	1,789,157	0
Payments to Refunded Debt Escrow Agent	(25,339,689)	0	(25,339,689)	0	(25,339,689)	0
Total Other Financing Sources	$ 139,468	$ 0	$ 139,468	$ 0	$ 139,468	$ 0

(Continued)

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Debt Service Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Net Change in Fund Balance	$ 5,108,035	$ 2,500	$ 5,110,535	$ (2,276,728)	$ (2,279,228)	$ 7,389,763
Fund Balance, July 1, 2020	21,466,189	(2,500)	21,463,689	19,811,716	19,811,716	1,651,973
Fund Balance, June 30, 2021	$ 26,574,224	$ 0	$ 26,574,224	$ 17,534,988	$ 17,532,488	$ 9,041,736

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2021

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 7,367,243	$ 0	$ 0	$ 7,367,243	$ 6,851,975	$ 6,851,975	$ 515,268
Other Local Revenues	6,810	0	0	6,810	0	0	6,810
State of Tennessee	13,378	0	0	13,378	11,056	11,056	2,322
Federal Government	85,524	0	0	85,524	400,000	485,524	(400,000)
Other Governments and Citizens Groups	44,558	0	0	44,558	0	45,000	(442)
Total Revenues	$ 7,517,513	$ 0	$ 0	$ 7,517,513	$ 7,263,031	$ 7,393,555	$ 123,958
Expenditures							
Capital Projects							
General Administration Projects	$ 694,020	$ 0	$ 0	$ 694,020	$ 1,072,106	$ 1,338,606	$ 644,586
Administration of Justice Projects	9,171,751	(2,906,161)	65,765,734	72,031,324	86,025,000	89,044,861	17,013,537
Public Safety Projects	7,350,475	(5,616,541)	169,787	1,903,721	1,021,125	8,165,254	6,261,533
Public Health and Welfare Projects	1,831,783	(369,921)	19,366	1,481,228	960,000	2,116,461	635,233
Social, Cultural, and Recreation Projects	124,466	(85,412)	10,500	49,554	61,000	189,212	139,658
Agriculture and Natural Resources Projects	0	0	0	0	0	53,850	53,850
Other General Government Projects	875,827	(257,124)	756,801	1,375,504	1,491,356	3,914,888	2,539,384
Highway and Street Capital Projects	571,631	0	0	571,631	1,127,152	1,127,152	555,521
Capital Projects - Donated							
Capital Projects Donated to School Department	40,293,576	(90,766,299)	67,770,993	17,298,270	19,503,835	167,557,414	150,259,144
Total Expenditures	$ 60,913,529	$ (100,001,458)	$ 134,493,181	$ 95,405,252	$ 111,261,574	$ 273,507,698	$ 178,102,446
Excess (Deficiency) of Revenues Over Expenditures	$ (53,396,016)	$ 100,001,458	$ (134,493,181)	$ (87,887,739)	$ (103,998,543)	$ (266,114,143)	$ 178,226,404
Other Financing Sources (Uses)							
Bonds Issued	$ 137,520,000	$ 0	$ 0	$ 137,520,000	$ 103,600,000	$ 149,945,000	$ (12,425,000)
Premiums on Debt Sold	17,730,824	0	0	17,730,824	0	5,926,289	11,804,535
Total Other Financing Sources	$ 155,250,824	$ 0	$ 0	$ 155,250,824	$ 103,600,000	$ 155,871,289	$ (620,465)

(Continued)

Sumner County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Net Change in Fund Balance	$ 101,854,808	$ 100,001,458	$ (134,493,181)	$ 67,363,085	$ (398,543)	$ (110,242,854)	$ 177,605,939
Fund Balance, July 1, 2020	112,455,814	(100,001,458)	0	12,454,356	3,665,132	113,509,443	(101,055,087)
Fund Balance, June 30, 2021	$ 214,310,622	$ 0	$ (134,493,181)	$ 79,817,441	$ 3,266,589	$ 3,266,589	$ 76,550,852

Custodial Funds

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

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

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

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for state grants and other restricted revenues held 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.

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

	Custodial Funds				
	Cities - Sales Tax	Constitutional Officers - Custodial	Judicial District Drug	District Attorney General	Total
ASSETS					
Cash	$ 0	$ 13,501,270	$ 1,559,595	$ 0	$ 15,060,865
Equity in Pooled Cash and Investments	0	0	168,769	56,162	224,931
Accounts Receivable	0	0	1,885	851	2,736
Due from Other Governments	6,123,088	0	5,512	0	6,128,600
Total Assets	$ 6,123,088	$ 13,501,270	$ 1,735,761	$ 57,013	$ 21,417,132
LIABILITIES					
Accounts Payable	$ 0	$ 0	$ 14,813	$ 0	$ 14,813
Due to Other Funds	0	0	24,309	7,107	31,416
Due to State of Tennessee	0	0	1,951	0	1,951
Due to Other Taxing Units	6,123,088	0	0	0	6,123,088
Due to Litigants, Heirs, and Others	0	0	1,535,626	0	1,535,626
Total Liabilities	$ 6,123,088	$ 0	$ 1,576,699	$ 7,107	$ 7,706,894
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 13,501,270	$ 159,062	$ 49,906	$ 13,710,238
Total Net Position	$ 0	$ 13,501,270	$ 159,062	$ 49,906	$ 13,710,238

Exhibit I-2

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

	Custodial Funds				
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
Additions					
Sales Tax Collections for Other Governments	$ 33,120,050	$ 0	$ 0	$ 0	$ 33,120,050
Fines/Fees and Other Collections	0	68,842,416	0	0	68,842,416
Drug Task Force Collections	0	0	493,419	0	493,419
District Attorney General Collections	0	0	0	13,953	13,953
Total Additions	$ 33,120,050	$ 68,842,416	$ 493,419	$ 13,953	$ 102,469,838
Deductions					
Payment of Sales Tax Collections to Other Governments	$ 33,120,050	$ 0	$ 0	$ 0	$ 33,120,050
Payments to State	0	31,293,848	0	0	31,293,848
Payments to County/City	0	12,582,531	0	0	12,582,531
Payments to Individuals and Others	0	21,055,573	0	0	21,055,573
Payment of Drug Task Force Expenses	0	0	518,903	0	518,903
Payment of District Attorney General Expenses	0	0	0	19,522	19,522
Total Deductions	$ 33,120,050	$ 64,931,952	$ 518,903	$ 19,522	$ 98,590,427
Change in Net Position	$ 0	$ 3,910,464	$ (25,484)	$ (5,569)	$ 3,879,411
Net Position July 1, 2020	0	0	0	0	0
Restatement - See Note I.D.11	0	9,590,806	184,546	55,475	9,830,827
Net Position June 30, 2021	$ 0	$ 13,501,270	$ 159,062	$ 49,906	$ 13,710,238

Sumner County School Department

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

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

Employee Insurance Fund – The Employee Insurance Fund is used to account for transactions pertaining to the school department's self-insurance group medical and prescription drug plans.

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 175,013,434	$ 590,665	$ 10,965,455	$ 0	$ (163,457,314)
Support Services	108,872,120	475,307	1,987,299	39,283,216	(67,126,298)
Operation of Non-instructional Services	24,441,284	14,172,617	10,538,922	0	270,255
Total Governmental Activities	$ 308,326,838	$ 15,238,589	$ 23,491,676	$ 39,283,216	$ (230,313,357)

General Revenues:	
Taxes:	
Property Taxes Levied for General Purposes	$ 84,962,438
Local Option Sales Taxes	26,179,727
Wheel Tax	5,325,759
Mixed Drink Tax	405,274
Grants and Contributions Not Restricted to Specific Programs	167,922,325
Unrestricted Investment Earnings	367,821
Miscellaneous	192,423
Total General Revenues	$ 285,355,767
Change in Net Position	$ 55,042,410
Net Position, July 1, 2020	312,787,025
Restatement - See Note I.D.11	5,613,897
Net Position, June 30, 2021	$ 373,443,332

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

	Major Funds		Nonmajor Fund	
	General Purpose School	Internal School	School Federal Projects	Total Governmental Funds
ASSETS				
Cash	$ 4,186	$ 6,369,874	$ 0	$ 6,374,060
Equity in Pooled Cash and Investments	80,568,528	0	583,941	81,152,469
Inventories	0	46,356	0	46,356
Accounts Receivable	114,190	85,884	0	200,074
Due from Other Governments	7,714,930	0	2,160,768	9,875,698
Due from Other Funds	443,670	0	0	443,670
Property Taxes Receivable	88,823,419	0	0	88,823,419
Allowance for Uncollectible Property Taxes	(1,415,807)	0	0	(1,415,807)
Prepaid Items	12,530	0	0	12,530
Restricted Assets	2,183,400	0	0	2,183,400
Total Assets	$ 178,449,046	$ 6,502,114	$ 2,744,709	$ 187,695,869
LIABILITIES				
Accounts Payable	$ 2,216,673	$ 82,256	$ 899,152	$ 3,198,081
Accrued Payroll	1,566,177	0	343,875	1,910,052
Payroll Deductions Payable	4,347,798	0	58,012	4,405,810
Due to Other Funds	4,614	0	443,670	448,284
Current Liabilities Payable From Restricted Assets	350,471	0	0	350,471
Total Liabilities	$ 8,485,733	$ 82,256	$ 1,744,709	$ 10,312,698
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 86,291,745	$ 0	$ 0	$ 86,291,745
Deferred Delinquent Property Taxes	812,757	0	0	812,757
Other Deferred/Unavailable Revenue	2,309,832	0	0	2,309,832
Total Deferred Inflows of Resources	$ 89,414,334	$ 0	$ 0	$ 89,414,334
FUND BALANCES				
Nonspendable:				
Inventory	$ 0	$ 46,356	$ 0	$ 46,356
Prepaid Items	12,530	0	0	12,530
Restricted:				
Restricted for Education	3,050,840	6,373,502	0	9,424,342
Restricted for Operation of Non-instructional Services	3,113,004	0	0	3,113,004
Restricted for Hybrid Retirement Stabilization Funds	2,183,400	0	0	2,183,400
Committed:				
Committed for Education	26,762,375	0	1,000,000	27,762,375
Assigned:				
Assigned for Education	1,461,440	0	0	1,461,440
Unassigned	43,965,390	0	0	43,965,390
Total Fund Balances	$ 80,548,979	$ 6,419,858	$ 1,000,000	$ 87,968,837
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 178,449,046	$ 6,502,114	$ 2,744,709	$ 187,695,869

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

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:		
Total fund balances - balance sheet - governmental funds (Exhibit J-2)		$ 87,968,837
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Add: land	$ 12,748,208	
Add: construction in progress	48,320,115	
Add: buildings and improvements net of accumulated depreciation	192,822,868	
Add: other capital assets net of accumulated depreciation	12,681,889	266,573,080
(2) Internal service funds are used by management to charge the cost of liability, workers' compensation, and employee dental benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		38,165,719
(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	$ (2,772,558)	
Less: other postemployment benefits liability - school insurance plan	(60,016,173)	
Less: other postemployment benefits liability - Medicare supplement plan	(78,378)	
Less: termination benefits liability	(4,770)	(62,871,879)
(4) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		3,122,589
(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	$ 25,114,569	
Less: deferred inflows of resources related to pensions	(11,668,999)	
Add: deferred outflows of resources related to OPEB	18,112,669	
Less: deferred inflows of resources related to OPEB	(16,769,904)	14,788,335
(6) Net pension assets of the agent, teacher retirement, and teacher legacy pension plans are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	$ 2,418,365	
Add: net pension asset - teacher retirement plan	1,336,562	
Add: net pension asset - teacher legacy pension plan	21,941,724	25,696,651
Net position of governmental activities (Exhibit A)		$ 373,443,332

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

	Major Funds		Nonmajor Fund	
	General Purpose School	Internal School	School Federal Projects	Total Governmental Funds
Revenues				
Local Taxes	$ 117,329,290	$ 0	$ 0	$ 117,329,290
Licenses and Permits	8,005	0	0	8,005
Charges for Current Services	3,589,953	0	0	3,589,953
Other Local Revenues	1,641,800	11,563,004	0	13,204,804
State of Tennessee	159,292,977	0	0	159,292,977
Federal Government	11,266,121	0	19,198,081	30,464,202
Total Revenues	$ 293,128,146	$ 11,563,004	$ 19,198,081	$ 323,889,231
Expenditures				
Current:				
Instruction	$ 172,384,729	$ 0	$ 12,661,860	$ 185,046,589
Support Services	88,235,749	0	5,288,837	93,524,586
Operation of Non-Instructional Services	13,601,521	10,757,043	642,491	25,001,055
Capital Outlay	2,169,092	0	0	2,169,092
Total Expenditures	$ 276,391,091	$ 10,757,043	$ 18,593,188	$ 305,741,322
Excess (Deficiency) of Revenues Over Expenditures	$ 16,737,055	$ 805,961	$ 604,893	$ 18,147,909
Other Financing Sources (Uses)				
Transfers In	$ 607,234	$ 0	$ 500,000	$ 1,107,234
Transfers Out	(500,000)	0	(607,234)	(1,107,234)
Total Other Financing Sources (Uses)	$ 107,234	$ 0	$ (107,234)	$ 0
Net Change in Fund Balances	$ 16,844,289	$ 805,961	$ 497,659	$ 18,147,909
Restatement - See Note I.D.11	0	5,613,897	0	5,613,897
Fund Balance, July 1, 2020	63,704,690	0	502,341	64,207,031
Fund Balance, June 30, 2021	$ 80,548,979	$ 6,419,858	$ 1,000,000	$ 87,968,837

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit J-4)		$ 18,147,909
(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	$ 1,807,617	
Less: current-year depreciation expense	(19,494,783)	(17,687,166)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: capital assets donated in the current period		39,283,216
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2020	$ (2,941,550)	
Add: deferred delinquent property taxes and other deferred June 30, 2021	3,122,589	181,039
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in compensated absences payable	$ 23,480	
Change in OPEB liability - school insurance plan	(2,083,690)	
Change in OPEB liability - Medicare supplement plan	5,374,912	
Change in retirement incentive liability	(4,770)	
Change in deferred outflows of resources related to pensions	2,749,541	
Change in deferred inflows of resources related to pensions	16,224,765	
Change in deferred outflows of resources related to OPEB	(3,277,194)	
Change in deferred inflows of resources related to OPEB	(1,596,689)	
Change in net pension asset/liability - agent plan	(1,737,562)	
Change in net pension asset/liability - teacher retirement plan	45,351	
Change in net pension asset/liability - teacher legacy pension plan	(6,633,840)	9,084,304
(5) Internal service funds are used by management to charge the cost of liability, workers' compensation, and employee dental benefits to individual funds. The net revenue (expense) of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		6,033,108
Change in net position of governmental activities (Exhibit B)		$ 55,042,410

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 117,329,290	$ 0	$ 0	$ 117,329,290	$ 103,968,328	$ 103,968,328	$ 13,360,962
Licenses and Permits	8,005	0	0	8,005	5,546	5,546	2,459
Charges for Current Services	3,589,953	0	0	3,589,953	8,900,500	9,223,011	(5,633,058)
Other Local Revenues	1,641,800	0	0	1,641,800	645,078	1,048,182	593,618
State of Tennessee	159,292,977	0	0	159,292,977	157,786,014	165,081,053	(5,788,076)
Federal Government	11,266,121	0	0	11,266,121	8,110,829	8,877,172	2,388,949
Total Revenues	$ 293,128,146	$ 0	$ 0	$ 293,128,146	$ 279,416,295	$ 288,203,292	$ 4,924,854
Expenditures							
Instruction							
Regular Instruction Program	$ 131,164,059	$ (350,289)	$ 15,200	$ 130,828,970	$ 137,163,370	$ 141,632,637	$ 10,803,667
Alternative Instruction Program	2,611,510	0	0	2,611,510	3,362,018	3,272,062	660,552
Special Education Program	27,225,162	0	0	27,225,162	28,899,436	29,737,118	2,511,956
Career and Technical Education Program	11,383,998	0	0	11,383,998	12,009,350	12,169,410	785,412
Support Services							
Attendance	705,725	0	0	705,725	766,189	770,122	64,397
Health Services	3,980,781	0	0	3,980,781	3,985,587	4,271,078	290,297
Other Student Support	6,919,873	0	0	6,919,873	7,745,994	8,397,528	1,477,655
Regular Instruction Program	7,865,796	0	0	7,865,796	8,595,947	9,017,932	1,152,136
Alternative Instruction Program	825,276	0	0	825,276	849,210	992,667	167,391
Special Education Program	3,416,435	0	0	3,416,435	3,500,837	3,934,348	517,913
Career and Technical Education Program	192,952	0	0	192,952	216,560	226,213	33,261
Technology	3,027,633	0	0	3,027,633	3,363,967	3,388,117	360,484
Board of Education	6,303,974	0	0	6,303,974	7,646,116	7,736,395	1,432,421
Director of Schools	711,801	0	0	711,801	823,279	827,088	115,287
Office of the Principal	17,613,772	0	0	17,613,772	18,995,820	19,192,503	1,578,731
Fiscal Services	2,211,001	0	0	2,211,001	2,300,689	2,369,584	158,583
Human Services/Personnel	862,331	0	0	862,331	924,209	930,521	68,190
Operation of Plant	16,679,333	(176,390)	7,224	16,510,167	18,869,364	19,201,586	2,691,419

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Maintenance of Plant	$ 7,067,602	$ (72,440)	$ 35,954	$ 7,031,116	$ 7,656,047	$ 8,055,815	$ 1,024,699
Transportation	9,851,464	0	0	9,851,464	11,922,396	12,643,435	2,791,971
Operation of Non-Instructional Services							
Food Service	11,132,992	0	0	11,132,992	14,325,238	14,607,951	3,474,959
Community Services	2,032,128	0	0	2,032,128	2,460,129	4,057,508	2,025,380
Early Childhood Education	436,401	0	0	436,401	479,556	471,088	34,687
Capital Outlay							
Regular Capital Outlay	2,169,092	(682,800)	1,403,062	2,889,354	4,535,000	5,767,078	2,877,724
Total Expenditures	$ 276,391,091	$ (1,281,919)	$ 1,461,440	$ 276,570,612	$ 301,396,308	$ 313,669,784	$ 37,099,172
Excess (Deficiency) of Revenues Over Expenditures	$ 16,737,055	$ 1,281,919	$ (1,461,440)	$ 16,557,534	$ (21,980,013)	$ (25,466,492)	$ 42,024,026
Other Financing Sources (Uses)							
Insurance Recovery	$ 0	$ 0	$ 0	$ 0	$ 25,000	$ 25,000	$ (25,000)
Transfers In	607,234	0	0	607,234	160,000	170,268	436,966
Transfers Out	(500,000)	0	0	(500,000)	0	(500,000)	0
Total Other Financing Sources	$ 107,234	$ 0	$ 0	$ 107,234	$ 185,000	$ (304,732)	$ 411,966
Net Change in Fund Balance	$ 16,844,289	$ 1,281,919	$ (1,461,440)	$ 16,664,768	$ (21,795,013)	$ (25,771,224)	$ 42,435,992
Fund Balance, July 1, 2020	63,704,690	(1,281,919)	0	62,422,771	44,337,872	44,337,872	18,084,899
Fund Balance, June 30, 2021	$ 80,548,979	$ 0	$ (1,461,440)	$ 79,087,539	$ 22,542,859	$ 18,566,648	$ 60,520,891

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Federal Government	$ 19,198,081	$ 0	$ 0	$ 19,198,081	$ 11,851,176	$ 31,984,057	$ (12,785,976)
Total Revenues	$ 19,198,081	$ 0	$ 0	$ 19,198,081	$ 11,851,176	$ 31,984,057	$ (12,785,976)
Expenditures							
Instruction							
Regular Instruction Program	$ 7,554,534	$ 0	$ 1,094,489	$ 8,649,023	$ 3,749,614	$ 12,909,446	$ 4,260,423
Alternative Instruction Program	17,437	0	0	17,437	0	17,437	0
Special Education Program	4,373,995	(5,570)	49,362	4,417,787	3,615,443	5,190,937	773,150
Career and Technical Education Program	715,894	(28,139)	0	687,755	257,869	722,994	35,239
Support Services							
Attendance	5,383	0	0	5,383	0	5,383	0
Health Services	100,061	0	0	100,061	0	179,157	79,096
Other Student Support	746,911	0	0	746,911	380,942	1,032,219	285,308
Regular Instruction Program	1,707,220	0	945,730	2,652,950	1,265,041	3,823,601	1,170,651
Alternative Instruction Program	5,408	0	0	5,408	0	5,408	0
Special Education Program	2,124,586	0	0	2,124,586	2,274,181	2,842,092	717,506
Technology	307,154	0	0	307,154	1,000	903,590	596,436
Office of the Principal	105,674	0	0	105,674	0	105,974	300
Fiscal Services	14,657	0	0	14,657	0	81,496	66,839
Human Services/Personnel	4,800	0	0	4,800	0	4,800	0
Operation of Plant	110,093	0	0	110,093	0	110,093	0
Maintenance of Plant	30,539	0	0	30,539	0	1,016,039	985,500
Transportation	26,351	0	0	26,351	23,000	38,280	11,929
Operation of Non-Instructional Services							
Food Service	29,083	0	0	29,083	0	51,047	21,964
Community Services	612,528	0	0	612,528	0	954,649	342,121
Early Childhood Education	880	0	0	880	0	880	0
Total Expenditures	$ 18,593,188	$ (33,709)	$ 2,089,581	$ 20,649,060	$ 11,567,090	$ 29,995,522	$ 9,346,462

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2020	Add: Encumbrances 6/30/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	$ 604,893	$ 33,709	$ (2,089,581)	$ (1,450,979)	$ 284,086	$ 1,988,535	$ (3,439,514)
Other Financing Sources (Uses)							
Transfers In	$ 500,000	$ 0	$ 0	$ 500,000	$ 0	$ 500,000	$ 0
Transfers Out	(607,234)	0	0	(607,234)	(284,086)	(2,022,184)	1,414,950
Total Other Financing Sources	$ (107,234)	$ 0	$ 0	$ (107,234)	$ (284,086)	$ (1,522,184)	$ 1,414,950
Net Change in Fund Balance	$ 497,659	$ 33,709	$ (2,089,581)	$ (1,558,213)	$ 0	$ 466,351	$ (2,024,564)
Fund Balance, July 1, 2020	502,341	(33,709)	0	468,632	0	0	468,632
Fund Balance, June 30, 2021	$ 1,000,000	$ 0	$ (2,089,581)	$ (1,089,581)	$ 0	$ 466,351	$ (1,555,932)

Exhibit J-8

Sumner County, Tennessee
Statement of Net Position
Discretely Presented Sumner County School Department
Proprietary Fund
June 30, 2021

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
ASSETS	
Current Assets:	
Equity in Pooled Cash and Investments	$ 41,867,877
Accounts Receivable	931,699
Due From Other Funds	4,614
Total Assets	$ 42,804,190
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 792,000
Total Current Liabilities	$ 792,000
Noncurrent Liabilities:	
Claims and Judgments Payable	$ 3,846,471
Total Noncurrent Liabilities	$ 3,846,471
Total Liabilities	$ 4,638,471
NET POSITION	
Unrestricted	$ 38,165,719
Total Net Position	$ 38,165,719

Exhibit J-9

Sumner County, Tennessee
Statement of Revenues, Expenses, and Changes in Net Position
Discretely Presented Sumner County School Department
Proprietary Fund
For the Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund
	Employee Insurance Fund
Operating Revenues	
Charges for Current Services:	
Self-Insurance Premiums/Contributions	$ 54,815,601
Other Local Revenues:	
Retirees' Insurance Payments	2,142,600
State of Tennessee:	
On-Behalf Contributions for OPEB	179,705
Total Operating Revenues	$ 57,137,906
Operating Expenses	
Other Programs:	
On-behalf Payments to OPEB	$ 179,705
Central and Other:	
Medical Personnel	18,762
Social Security	1,160
Handling Charges and Administrative Costs	3,488,592
Pensions	1,785
Medical Claims	44,125,013
Employer Medicare	271
Retirement - Hybrid Stabilization	240
Legal Services	1,797
Medical and Dental Services	1,739,328
Drugs and Medical Supplies	616,307
Excess Risk Insurance	1,377,984
Other Charges	3,606
Building Improvements	769
Total Operating Expenses	$ 51,555,319
Operating Income (Loss)	$ 5,582,587
Nonoperating Revenues (Expenses)	
Insurance Recovery	$ 434,759
Investment Income	15,762
Total Nonoperating Revenues (Expenses)	$ 450,521
Change in Net Position	$ 6,033,108
Net Position, July 1, 2020	32,132,611
Net Position, June 30, 2021	$ 38,165,719

Sumner County, Tennessee
Statement of Cash Flows
Discretely Presented Sumner County School Department
Proprietary Fund
For the Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund Employee Insurance Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 56,276,464
Payments to Suppliers	(7,338,416)
Claims Paid	(43,424,967)
Net Cash Provided By (Used In) Operating Activities	$ 5,513,081
Cash Flows from Noncapital Financing Activities	
Insurance Recovery	$ 434,759
Net Cash Provided By (Used In) Noncapital Financing Activities	$ 434,759
Cash Flows from Investing Activities	
Investment Income	$ 15,762
Net Cash Provided By (Used In) Noncapital Financing Activities	$ 15,762
Net Increase (Decrease) In Cash	$ 5,963,602
Cash, July 1, 2020	35,904,275
Cash, June 30, 2021	$ 41,867,877
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ 5,582,587
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Change in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(856,828)
(Increase) Decrease in Due From Other Funds	(4,614)
Increase (Decrease) in Accounts Payable	91,890
Increase (Decrease) in Claims and Judgments Payable	700,046
Net Cash Provided By (Used In) Operating Activities	$ 5,513,081

MISCELLANEOUS SCHEDULES

Sumner County, Tennessee
Schedule of Changes in Long-term Bonds
For the Year Ended June 30, 2021

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-20	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-21
BONDS PAYABLE									
Payable through General Debt Service Fund									
School Refunding	$ 112,210,000	2.86 %	5-17-11	5-19-21	$ 37,040,000	$ 0	$ 11,760,000	$ 25,280,000	$ 0
General Obligation	30,000,000	1.5 to 5	6-7-13	12-1-23	16,770,000	0	2,220,000	0	14,550,000
General Obligation	69,400,000	2 to 5	4-29-15	12-1-35	58,520,000	0	2,620,000	0	55,900,000
General Obligation School and Public Improvement	95,415,000	2 to 5	1-31-19	12-1-38	93,595,000	0	3,240,000	0	90,355,000
General Obligation School and Public Improvement	91,175,000	1.55	7-28-20	12-1-39	0	91,175,000	2,950,000	0	88,225,000
General Obligation School and Public Improvement	46,345,000	1.49	5-19-21	6-1-41	0	46,345,000	0	0	46,345,000
School Refunding	23,690,000	1.49	5-19-21	6-1-23	0	23,690,000	0	0	23,690,000
Total Bonds Payable					$ 205,925,000	$ 161,210,000	$ 22,790,000	$ 25,280,000	$ 319,065,000

Exhibit K-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2022	$ 24,465,000	$ 11,647,063	$ 36,112,063
2023	25,675,000	10,397,194	36,072,194
2024	21,720,000	9,086,068	30,806,068
2025	12,310,000	8,337,568	20,647,568
2026	12,935,000	7,708,568	20,643,568
2027	13,590,000	7,082,519	20,672,519
2028	14,270,000	6,459,443	20,729,443
2029	14,945,000	5,786,793	20,731,793
2030	15,630,000	5,082,768	20,712,768
2031	16,325,000	4,389,619	20,714,619
2032	16,970,000	3,744,293	20,714,293
2033	17,520,000	3,203,143	20,723,143
2034	18,035,000	2,700,422	20,735,422
2035	18,515,000	2,225,210	20,740,210
2036	19,025,000	1,723,138	20,748,138
2037	14,695,000	1,281,885	15,976,885
2038	15,075,000	903,395	15,978,395
2039	15,485,000	489,100	15,974,100
2040	8,880,000	178,204	9,058,204
2041	3,000,000	60,000	3,060,000
Total	$ 319,065,000	$ 92,486,393	$ 411,551,393

Sumner County, Tennessee
Schedule of Notes Receivable
Primary Government
June 30, 2021

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance
PRIMARY GOVERNMENT						
General Fund						
Various Capital Improvements	Music City Executive Airport Authority	$ 800,000	1-2-14	1-2-23	3 %	$ 800,000
Total Notes Receivable						$ 800,000

Sumner County, Tennessee
Schedule of Transfers
Discretely Presented Sumner County School Department
For the Year Ended June 30, 2021

From Fund	To Fund	Purpose	Amount
School Federal Projects	General Purpose School	Indirect costs	$ 607,234
General Purpose School	School Federal Projects	Cash flow	500,000
Total Transfers Discretely Presented Sumner County School Department			$ 1,107,234

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

Official	Authorization for Salary	Salary Paid During Period		Bond	Surety
County Mayor	Sections 8-24-102 and 5-1-310, *TCA*	$ 127,905	(1)	$ 100,000	Hartford Fire Insurance Company
Superintendent of Roads	Section 8-24-102, *TCA*	120,387		100,000	"
Director of Schools	State Board of Education and Local Board of Education	205,519	(5)	100,000	Western Surety Company
Trustee	Sections 8-24-102 and 5-1-310, *TCA*	109,442		7,584,768	Ohio Casualty Insurance Company
Assessor of Property	Sections 8-24-102 and 5-1-310, *TCA*	111,942	(1)(6)	50,000	Western Surety Company
Director of Finance	County Commission	131,043	(2)	100,000	Hartford Fire Insurance Company
County Clerk	Sections 8-24-102 and 5-1-310, *TCA*	110,942	(1)	100,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Sections 8-24-102 and 5-1-310, *TCA*	110,942	(1)	100,000	"
Clerk and Master	Sections 8-24-102 and 5-1-310, *TCA,* and Chancery Court	110,942	(1)(3)	100,000	"
Register of Deeds	Sections 8-24-102 and 5-1-310, *TCA*	110,942	(1)	100,000	Western Surety Company
Sheriff	Section 8-24-102, *TCA*	120,387	(4)	100,000	The Cincinnati Insurance Company

Employee Blanket Bonds:

Public Employee Dishonesty - County Departments	150,000	Travelers Casualty and Surety Company of America
Public Employee Dishonesty - School Department	150,000	"

(1) Includes an education supplement of $1,500.
(2) Does not include longevity pay of $1,125, vacation pay of $5,021, and a bonus of $1,310.
(3) Does not include special commissioner fees of $960.
(4) Does not include a law enforcement training supplement of $800.
(5) Does not include a 403(b) retirement contribution of $5,000 and vacation leave payout of $15,588.
(6) Includes the Tennessee certified assessor's pay supplement of $1,000.

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

		Special Revenue Funds				Debt Service Fund
	General	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Local Taxes						
County Property Taxes						
Current Property Tax	$ 29,919,634	$ 0	$ 0	$ 0	$ 771,585	$ 20,850,550
Trustee's Collections - Prior Year	542,645	0	0	0	11,096	328,465
Trustee's Collections - Bankruptcy	6,596	0	0	0	174	2,741
Circuit Clerk/Clerk and Master Collections - Prior Years	241,988	0	0	0	6,218	140,835
Interest and Penalty	91,094	0	0	0	2,342	57,274
Payments in-Lieu-of Taxes - T.V.A.	751	0	0	0	19	524
Payments in-Lieu-of Taxes - Local Utilities	162,903	0	0	0	4,186	113,525
Payments in-Lieu-of Taxes - Other	43,002	0	0	0	1,014	27,494
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	12,848,465
Hotel/Motel Tax	837,500	0	0	0	0	0
Local Amusement Tax	1,979	0	0	0	0	0
Wheel Tax	0	0	0	0	2,283,106	0
Litigation Tax - General	245,627	0	0	0	0	101,172
Litigation Tax - Special Purpose	116,452	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	251,064	0	0	0	0
Litigation Tax - Courthouse Security	245,039	0	0	0	0	0
Business Tax	2,815,128	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	275,667	0
Adequate Facilities/Development Tax	0	0	0	0	0	3,524,721
Statutory Local Taxes						
Bank Excise Tax	866,715	0	0	0	0	0
Wholesale Beer Tax	476,834	0	0	0	0	0
Beer Privilege Tax	2,422	0	0	0	0	0
Other Statutory Local Taxes	2,969	0	0	0	0	0
Total Local Taxes	$ 36,619,278	$ 251,064	$ 0	$ 0	$ 3,355,407	$ 37,995,766

(Continued)

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

		Special Revenue Funds				Debt Service Fund
	General	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Licenses and Permits						
Licenses						
Marriage Licenses	$ 6,488	$ 0	$ 0	$ 0	$ 0	$ 0
Cable TV Franchise	424,917	0	0	0	0	0
Permits						
Beer Permits	712	0	0	0	0	0
Building Permits	960,628	0	0	0	0	0
Other Permits	10,820	0	0	0	30,600	0
Total Licenses and Permits	$ 1,403,565	$ 0	$ 0	$ 0	$ 30,600	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 25,787	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	54,777	0	0	0	0	0
Drug Control Fines	0	0	8,830	0	0	0
DUI Treatment Fines	5,372	0	0	0	0	0
Data Entry Fee - Circuit Court	57,135	0	0	0	0	0
Courtroom Security Fee	2,151	0	0	0	0	0
Criminal Court						
Drug Court Fees	25,108	0	0	0	0	0
General Sessions Court						
Fines	66,113	0	0	0	0	0
Officers Costs	184,888	0	0	0	0	0
Drug Control Fines	0	0	5,848	0	0	0
Drug Court Fees	33,681	0	0	0	0	0
DUI Treatment Fines	29,368	0	0	0	0	0
Courtroom Security Fee	6,189	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds				Debt Service Fund
		Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Fines, Forfeitures, and Penalties (Cont.)						
Juvenile Court						
Fines	$ 3,941	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	22,078	0	0	0	0	0
Chancery Court						
Officers Costs	5,810	0	0	0	0	0
Data Entry Fee - Chancery Court	12,522	0	0	0	0	0
Courtroom Security Fee	8	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	14,494	0	0	0
Total Fines, Forfeitures, and Penalties	$ 534,928	$ 0	$ 29,172	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Self-Insurance Premiums/Contributions	$ 98,363	$ 0	$ 0	$ 0	$ 0	$ 0
Patient Charges	7,726,105	0	0	0	0	0
Zoning Studies	40,340	0	0	0	0	0
Other General Service Charges	1,321	0	16,000	0	0	0
Fees						
Subdivision Lot Fees	201,000	0	0	0	0	0
Engineer Review Fees	114,255	0	0	0	0	0
Copy Fees	1,765	0	0	0	0	0
Library Fees	29,180	0	0	0	0	0
Greenbelt Late Application Fee	1,150	0	0	0	0	0
Telephone Commissions	0	324,351	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	960	0	0
Data Processing Fee - Register	104,978	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds				Debt Service Fund
		Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Charges for Current Services (Cont.)						
Fees (Cont.)						
Probation Fees	$ 509,609	$ 0	$ 0	$ 0	$ 0	$ 0
Data Processing Fee - Sheriff	13,648	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	14,850	0	0	0	0	0
Data Processing Fee - County Clerk	94,943	0	0	0	0	0
Vehicle Registration Reinstatement Fees	6,385	0	0	0	0	0
Education Charges						
Other Charges for Services	75,270	0	0	0	0	0
Total Charges for Current Services	$ 9,033,162	$ 324,351	$ 16,000	$ 960	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 127,357	$ 0	$ 0	$ 0	$ 0	$ 1,180,295
Lease/Rentals	180,220	0	0	0	0	0
Commissary Sales	274,051	0	0	0	0	0
Sale of Gasoline	0	0	0	0	19,513	0
Sale of Recycled Materials	3,887	0	0	0	3,961	0
Sale of Animals/Livestock	36,800	0	0	0	0	0
Miscellaneous Refunds	62,419	0	0	0	0	0
Nonrecurring Items						
Sale of Equipment	130,767	0	0	0	46,260	0
Sale of Property	3,587	0	0	0	0	0
Damages Recovered from Individuals	285	0	0	0	100	0
Contributions and Gifts	246,351	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	2,200,891	6,513	0	0	0	0
Total Other Local Revenues	$ 3,266,615	$ 6,513	$ 0	$ 0	$ 69,834	$ 1,180,295

(Continued)

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

		Special Revenue Funds				Debt Service Fund
	General	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Fees Received From County Officials						
Excess Fees						
Trustee	$ 440	$ 0	$ 0	$ 0	$ 0	$ 0
Fees In-Lieu-of Salary						
County Clerk	2,536,570	0	0	0	0	0
Circuit Court Clerk	2,013,865	0	0	0	0	0
Clerk and Master	439,778	0	0	0	0	0
Register	2,118,311	0	0	0	0	0
Sheriff	62,191	0	0	0	0	0
Trustee	4,244,176	0	0	0	0	0
Total Fees Received From County Officials	$ 11,415,331	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Other General Government Grants	50,000	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	84,000	0	0	0	0	0
Other Public Safety Grants	262,572	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	1,338,787	0	0	0	0	0
Public Works Grants						
Bridge Program	0	0	0	0	271,573	0
State Aid Program	0	0	0	0	686,195	0
Litter Program	0	0	0	0	74,421	0
Other State Revenues						
Flood Control	102,409	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds				Debt Service Fund
		Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
Income Tax	$ 753,501	$ 0	$ 0	$ 0	$ 0	$ 0
Beer Tax	18,369	0	0	0	0	0
Vehicle Certificate of Title Fees	20,008	0	0	0	0	0
Alcoholic Beverage Tax	311,852	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,934,940	0	0	0	0	0
State Revenue Sharing - Telecommunications	56,974	0	0	0	1,464	39,705
State Shared Sports Gaming Privilege Tax	16,475	0	0	0	0	0
Emergency Hospital - Prisoners	259,492	0	0	0	0	0
Contracted Prisoner Boarding	1,913,184	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	3,920,471	0
Petroleum Special Tax	0	0	0	0	115,913	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	2,510,012	0	0	0	0	0
Other State Revenues	170,153	0	0	0	0	8,437
Total State of Tennessee	$ 9,826,892	$ 0	$ 0	$ 0	$ 5,070,037	$ 48,142
Federal Government						
Federal Through State						
Community Development	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	118,659	0	0	0	0	0
Law Enforcement Grants	4,761	0	0	0	0	0
COVID-19 Grant #2	185,429	0	0	0	0	0
COVID-19 Grant #4	3,595	0	0	0	0	0
COVID-19 Grant #5	2,807,235	0	0	0	0	0
COVID-19 Grant A	7,611	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds				Debt Service Fund
		Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Federal Government (Cont.)						
Federal Through State (Cont.)						
COVID-19 Grant C	$ 1,038	$ 0	$ 0	$ 0	$ 0	$ 0
COVID-19 Grant D	19,985	0	0	0	0	0
COVID-19 Grant E	0	0	0	0	842	0
Other Federal through State	5,393	0	0	0	0	0
Direct Federal Revenue						
Police Service (Lake Area)	17,776	0	0	0	0	0
Other Direct Federal Revenue	59,393	0	0	0	0	0
Total Federal Government	$ 3,230,875	$ 0	$ 0	$ 0	$ 842	$ 0
Other Governments and Citizens Groups						
Other Governments						
Paving and Maintenance	$ 0	$ 0	$ 0	$ 0	$ 781,500	$ 0
Contributions	130,844	0	0	0	0	0
Contracted Services	232,328	0	0	0	0	0
Citizens Groups						
Donations	12,086	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 375,258	$ 0	$ 0	$ 0	$ 781,500	$ 0
Total	$ 75,705,904	$ 581,928	$ 45,172	$ 960	$ 9,308,220	$ 39,224,203

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 7,025,296	$ 58,567,065
Trustee's Collections - Prior Year	178,987	1,061,193
Trustee's Collections - Bankruptcy	3,167	12,678
Circuit Clerk/Clerk and Master Collections - Prior Years	84,622	473,663
Interest and Penalty	27,481	178,191
Payments in-Lieu-of Taxes - T.V.A.	176	1,470
Payments in-Lieu-of Taxes - Local Utilities	38,250	318,864
Payments in-Lieu-of Taxes - Other	9,264	80,774
County Local Option Taxes		
Local Option Sales Tax	0	12,848,465
Hotel/Motel Tax	0	837,500
Local Amusement Tax	0	1,979
Wheel Tax	0	2,283,106
Litigation Tax - General	0	346,799
Litigation Tax - Special Purpose	0	116,452
Litigation Tax - Jail, Workhouse, or Courthouse	0	251,064
Litigation Tax - Courthouse Security	0	245,039
Business Tax	0	2,815,128
Mineral Severance Tax	0	275,667
Adequate Facilities/Development Tax	0	3,524,721
Statutory Local Taxes		
Bank Excise Tax	0	866,715
Wholesale Beer Tax	0	476,834
Beer Privilege Tax	0	2,422
Other Statutory Local Taxes	0	2,969
Total Local Taxes	$ 7,367,243	$ 85,588,758

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Licenses and Permits		
Licenses		
Marriage Licenses	$ 0	$ 6,488
Cable TV Franchise	0	424,917
Permits		
Beer Permits	0	712
Building Permits	0	960,628
Other Permits	0	41,420
Total Licenses and Permits	$ 0	$ 1,434,165
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 25,787
Officers Costs	0	54,777
Drug Control Fines	0	8,830
DUI Treatment Fines	0	5,372
Data Entry Fee - Circuit Court	0	57,135
Courtroom Security Fee	0	2,151
Criminal Court		
Drug Court Fees	0	25,108
General Sessions Court		
Fines	0	66,113
Officers Costs	0	184,888
Drug Control Fines	0	5,848
Drug Court Fees	0	33,681
DUI Treatment Fines	0	29,368
Courtroom Security Fee	0	6,189

(Continued)

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

	Capital Projects Fund: General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)		
Juvenile Court		
Fines	$ 0	$ 3,941
Officers Costs	0	22,078
Chancery Court		
Officers Costs	0	5,810
Data Entry Fee - Chancery Court	0	12,522
Courtroom Security Fee	0	8
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	14,494
Total Fines, Forfeitures, and Penalties	$ 0	$ 564,100
Charges for Current Services		
General Service Charges		
Self-Insurance Premiums/Contributions	$ 0	$ 98,363
Patient Charges	0	7,726,105
Zoning Studies	0	40,340
Other General Service Charges	0	17,321
Fees		
Subdivision Lot Fees	0	201,000
Engineer Review Fees	0	114,255
Copy Fees	0	1,765
Library Fees	0	29,180
Greenbelt Late Application Fee	0	1,150
Telephone Commissions	0	324,351
Special Commissioner Fees/Special Master Fees	0	960
Data Processing Fee - Register	0	104,978

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Charges for Current Services (Cont.)		
Fees (Cont.)		
Probation Fees	$ 0	$ 509,609
Data Processing Fee - Sheriff	0	13,648
Sexual Offender Registration Fee - Sheriff	0	14,850
Data Processing Fee - County Clerk	0	94,943
Vehicle Registration Reinstatement Fees	0	6,385
Education Charges		
Other Charges for Services	0	75,270
Total Charges for Current Services	$ 0	$ 9,374,473
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ 1,307,652
Lease/Rentals	0	180,220
Commissary Sales	0	274,051
Sale of Gasoline	0	19,513
Sale of Recycled Materials	0	7,848
Sale of Animals/Livestock	0	36,800
Miscellaneous Refunds	6,810	69,229
Nonrecurring Items		
Sale of Equipment	0	177,027
Sale of Property	0	3,587
Damages Recovered from Individuals	0	385
Contributions and Gifts	0	246,351
Other Local Revenues		
Other Local Revenues	0	2,207,404
Total Other Local Revenues	$ 6,810	$ 4,530,067

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Fees Received From County Officials		
Excess Fees		
Trustee	$ 0	$ 440
Fees In-Lieu-of Salary		
County Clerk	0	2,536,570
Circuit Court Clerk	0	2,013,865
Clerk and Master	0	439,778
Register	0	2,118,311
Sheriff	0	62,191
Trustee	0	4,244,176
Total Fees Received From County Officials	$ 0	$ 11,415,331
State of Tennessee		
General Government Grants		
Juvenile Services Program	$ 0	$ 9,000
Other General Government Grants	0	50,000
Public Safety Grants		
Law Enforcement Training Programs	0	84,000
Other Public Safety Grants	0	262,572
Health and Welfare Grants		
Health Department Programs	0	1,338,787
Public Works Grants		
Bridge Program	0	271,573
State Aid Program	0	686,195
Litter Program	0	74,421
Other State Revenues		
Flood Control	0	102,409

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
State of Tennessee (Cont.)		
Other State Revenues (Cont.)		
Income Tax	$ 0	$ 753,501
Beer Tax	0	18,369
Vehicle Certificate of Title Fees	0	20,008
Alcoholic Beverage Tax	0	311,852
State Revenue Sharing - T.V.A.	0	1,934,940
State Revenue Sharing - Telecommunications	13,378	111,521
State Shared Sports Gaming Privilege Tax	0	16,475
Emergency Hospital - Prisoners	0	259,492
Contracted Prisoner Boarding	0	1,913,184
Gasoline and Motor Fuel Tax	0	3,920,471
Petroleum Special Tax	0	115,913
Registrar's Salary Supplement	0	15,164
Other State Grants	0	2,510,012
Other State Revenues	0	178,590
Total State of Tennessee	$ 13,378	$ 14,958,449
Federal Government		
Federal Through State		
Community Development	$ 85,524	$ 85,524
Homeland Security Grants	0	118,659
Law Enforcement Grants	0	4,761
COVID-19 Grant #2	0	185,429
COVID-19 Grant #4	0	3,595
COVID-19 Grant #5	0	2,807,235
COVID-19 Grant A	0	7,611

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Federal Government (Cont.)		
Federal Through State (Cont.)		
COVID-19 Grant C	$ 0	$ 1,038
COVID-19 Grant D	0	19,985
COVID-19 Grant E	0	842
Other Federal through State	0	5,393
Direct Federal Revenue		
Police Service (Lake Area)	0	17,776
Other Direct Federal Revenue	0	59,393
Total Federal Government	$ 85,524	$ 3,317,241
Other Governments and Citizens Groups		
Other Governments		
Paving and Maintenance	$ 0	$ 781,500
Contributions	44,558	175,402
Contracted Services	0	232,328
Citizens Groups		
Donations	0	12,086
Total Other Governments and Citizens Groups	$ 44,558	$ 1,201,316
Total	$ 7,517,513	$ 132,383,900

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Internal School	Total
Local Taxes				
County Property Taxes				
Current Property Tax	$ 82,814,998	$ 0	$ 0	$ 82,814,998
Trustee's Collections - Prior Year	1,523,637	0	0	1,523,637
Circuit Clerk/Clerk and Master Collections - Prior Years	669,801	0	0	669,801
Interest and Penalty	251,904	0	0	251,904
Payments in-Lieu-of Taxes - T.V.A.	2,080	0	0	2,080
Payments in-Lieu-of Taxes - Local Utilities	450,900	0	0	450,900
Payments in-Lieu-of Taxes - Other	184,151	0	0	184,151
County Local Option Taxes				
Local Option Sales Tax	25,700,786	0	0	25,700,786
Wheel Tax	5,325,759	0	0	5,325,759
Mixed Drink Tax	405,274	0	0	405,274
Total Local Taxes	$ 117,329,290	$ 0	$ 0	$ 117,329,290
Licenses and Permits				
Licenses				
Marriage Licenses	$ 6,488	$ 0	$ 0	$ 6,488
Permits				
Other Permits	1,517	0	0	1,517
Total Licenses and Permits	$ 8,005	$ 0	$ 0	$ 8,005
Charges for Current Services				
Education Charges				
Tuition - Regular Day Students	$ 2,500	$ 0	$ 0	$ 2,500
Tuition - Other	950	0	0	950

(Continued)

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

		Special Revenue Funds		
	General Purpose School	School Federal Projects	Internal School	Total
Charges for Current Services (Cont.)				
Education Charges (Cont.)				
Lunch Payments - Children	$ 962,803	$ 0	$ 0	$ 962,803
Lunch Payments - Adults	46,664	0	0	46,664
Income from Breakfast	26,442	0	0	26,442
Receipts from Individual Schools	543,647	0	0	543,647
Community Service Fees - Children	1,573,704	0	0	1,573,704
Other Charges for Services	433,243	0	0	433,243
Total Charges for Current Services	$ 3,589,953	$ 0	$ 0	$ 3,589,953
Other Local Revenues				
Recurring Items				
Investment Income	$ 352,059	$ 0	$ 0	$ 352,059
Lease/Rentals	31,602	0	0	31,602
Sale of Materials and Supplies	43,568	0	0	43,568
Miscellaneous Refunds	74,771	0	0	74,771
Nonrecurring Items				
Sale of Equipment	115,370	0	0	115,370
Damages Recovered from Individuals	2,282	0	0	2,282
Contributions and Gifts	1,011,686	0	0	1,011,686
Other Local Revenues				
Other Local Revenues	10,462	0	11,563,004	11,573,466
Total Other Local Revenues	$ 1,641,800	$ 0	$ 11,563,004	$ 13,204,804

(Continued)

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Internal School	Total
State of Tennessee				
State Education Funds				
Basic Education Program	$ 155,171,338	$ 0	$ 0	$ 155,171,338
Early Childhood Education	364,722	0	0	364,722
School Food Service	112,618	0	0	112,618
Career Ladder Program	343,188	0	0	343,188
Other Vocational	30,000	0	0	30,000
Other State Revenues				
State Revenue Sharing - Telecommunications	157,700	0	0	157,700
Other State Grants	2,420,632	0	0	2,420,632
Safe Schools	675,902	0	0	675,902
Other State Revenues	16,877	0	0	16,877
Total State of Tennessee	$ 159,292,977	$ 0	$ 0	$ 159,292,977
Federal Government				
Federal Through State				
USDA School Lunch Program	$ 7,500,524	$ 0	$ 0	$ 7,500,524
USDA - Commodities	935,500	0	0	935,500
Breakfast	1,761,031	0	0	1,761,031
USDA - Other	54,249	0	0	54,249
Vocational Education - Basic Grants to States	0	395,195	0	395,195
Other Vocational	0	175,000	0	175,000
Title I Grants to Local Education Agencies	0	4,234,773	0	4,234,773
Special Education - Grants to States	321,901	5,660,897	0	5,982,798
Special Education Preschool Grants	0	104,768	0	104,768
English Language Acquisition Grants	0	155,422	0	155,422

(Continued)

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

		Special Revenue Funds		
	General Purpose School	School Federal Projects	Internal School	Total
Federal Government (Cont.)				
Federal Through State (Cont.)				
Education for Homeless Children and Youth	$ 0	$ 78,073	$ 0	$ 78,073
Eisenhower Professional Development State Grants	0	715,938	0	715,938
COVID-19 Grant #1	0	3,087,028	0	3,087,028
COVID-19 Grant #3	0	125,000	0	125,000
COVID-19 Grant #4	435,742	0	0	435,742
COVID-19 Grant A	0	67,783	0	67,783
COVID-19 Grant B	0	3,530,004	0	3,530,004
Other Federal through State	18,301	868,200	0	886,501
Direct Federal Revenue				
ROTC Reimbursement	238,873	0	0	238,873
Total Federal Government	$ 11,266,121	$ 19,198,081	$ 0	$ 30,464,202
Total	$ 293,128,146	$ 19,198,081	$ 11,563,004	$ 323,889,231

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

General Fund			
General Government			
County Commission			
Other Salaries and Wages	$ 23,050		
Board and Committee Members Fees	143,500		
Social Security	9,223		
Pensions	1,343		
Employer Medicare	2,244		
Advertising	548		
Audit Services	64,258		
Data Processing Services	9,707		
Dues and Memberships	29,917		
Legal Notices, Recording, and Court Costs	1,914		
Postal Charges	9		
Electricity	1,019		
Food Supplies	180		
Other Charges	2,500		
Total County Commission		$	289,412
Board of Equalization			
Board and Committee Members Fees	$ 1,500		
Legal Notices, Recording, and Court Costs	84		
Total Board of Equalization			1,584
Other Boards and Committees			
Board and Committee Members Fees	$ 7,400		
Evaluation and Testing	2,108		
Total Other Boards and Committees			9,508
County Mayor/Executive			
County Official/Administrative Officer	$ 127,905		
Assistant(s)	160,378		
Longevity Pay	2,550		
Bonus Payments	1,582		
Social Security	17,287		
Pensions	31,924		
Life Insurance	453		
Medical Insurance	48,580		
Dental Insurance	1,377		
Employer Medicare	4,043		
Communication	2,518		
Data Processing Services	680		
Dues and Memberships	2,200		
Maintenance Agreements	1,276		
Postal Charges	488		
Printing, Stationery, and Forms	49		
Travel	1,521		
Other Contracted Services	50,000		
Data Processing Supplies	424		
Food Preparation Supplies	60		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Mayor/Executive (Cont.)			
Food Supplies	$	1,070	
Office Supplies		923	
Periodicals		152	
In Service/Staff Development		525	
Other Charges		2,962	
Data Processing Equipment		996	
Furniture and Fixtures		229	
Total County Mayor/Executive			$ 462,152
County Attorney			
County Official/Administrative Officer	$	182,313	
Longevity Pay		4,575	
Bonus Payments		1,800	
Other Salaries and Wages		192,212	
Social Security		20,387	
Pensions		41,899	
Life Insurance		452	
Medical Insurance		34,897	
Dental Insurance		1,220	
Disability Insurance		2,759	
Employer Medicare		5,380	
Communication		3,212	
Data Processing Services		9,851	
Dues and Memberships		864	
Legal Notices, Recording, and Court Costs		27	
Maintenance Agreements		2,172	
Postal Charges		807	
Printing, Stationery, and Forms		624	
Travel		249	
Maintenance and Repair Services - Records		522	
Other Contracted Services		334	
Custodial Supplies		146	
Data Processing Supplies		1,192	
Food Preparation Supplies		83	
Food Supplies		355	
General Construction Materials		30	
Office Supplies		1,513	
Periodicals		7,712	
In Service/Staff Development		562	
Other Charges		818	
Data Processing Equipment		3,525	
Furniture and Fixtures		742	
Total County Attorney			523,234
Election Commission			
County Official/Administrative Officer	$	98,498	
Deputy(ies)		268,488	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Election Commission (Cont.)		
Part-time Personnel	$ 49,249	
Longevity Pay	4,350	
Overtime Pay	36,294	
Bonus Payments	2,699	
Election Commission	7,500	
Election Workers	252,017	
Social Security	37,662	
Pensions	45,487	
Life Insurance	642	
Medical Insurance	80,651	
Dental Insurance	3,260	
Employer Medicare	8,762	
Communication	780	
Data Processing Services	54,869	
Legal Notices, Recording, and Court Costs	8,680	
Maintenance Agreements	6,227	
Maintenance and Repair Services - Buildings	140	
Postal Charges	32,489	
Printing, Stationery, and Forms	15,063	
Rentals	1,504	
Travel	1,442	
Custodial Supplies	60	
Data Processing Supplies	6,005	
Drugs and Medical Supplies	5	
Equipment and Machinery Parts	140	
Food Preparation Supplies	130	
Food Supplies	726	
Office Supplies	4,170	
Periodicals	1,061	
Uniforms	1,368	
Software	440	
Other Supplies and Materials	897	
Furniture and Fixtures	1,350	
Office Equipment	331	
Other Equipment	128	
Total Election Commission		$ 1,033,564
Register of Deeds		
County Official/Administrative Officer	$ 110,942	
Deputy(ies)	339,524	
Longevity Pay	8,100	
Bonus Payments	3,354	
Social Security	26,677	
Pensions	50,304	
Life Insurance	772	
Medical Insurance	91,742	
Dental Insurance	3,124	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Register of Deeds (Cont.)		
Employer Medicare	$ 6,239	
Communication	1,263	
Data Processing Services	41,722	
Dues and Memberships	1,133	
Maintenance Agreements	3,741	
Postal Charges	2,874	
Printing, Stationery, and Forms	328	
Travel	1,530	
Maintenance and Repair Services - Records	14,889	
Custodial Supplies	174	
Data Processing Supplies	2,313	
Drugs and Medical Supplies	40	
Food Preparation Supplies	304	
Food Supplies	436	
General Construction Materials	170	
Office Supplies	2,515	
Periodicals	20	
Data Processing Equipment	18,309	
Furniture and Fixtures	1,098	
Other Equipment	477	
Total Register of Deeds		$ 734,114
Planning		
Assistant(s)	$ 84,669	
Supervisor/Director	92,966	
Investigator(s)	143,863	
Paraprofessionals	50,384	
Secretary(ies)	43,324	
Part-time Personnel	7,197	
Longevity Pay	2,700	
Bonus Payments	4,162	
Social Security	25,229	
Pensions	46,428	
Life Insurance	729	
Medical Insurance	80,391	
Dental Insurance	2,986	
Employer Medicare	5,900	
Advertising	2,346	
Communication	2,933	
Data Processing Services	150	
Dues and Memberships	17,673	
Evaluation and Testing	45	
Maintenance Agreements	5,853	
Maintenance and Repair Services - Vehicles	1,242	
Matching Share	4,152	
Postal Charges	1,436	
Printing, Stationery, and Forms	4,463	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Planning (Cont.)		
Permits	$ 3,460	
Other Contracted Services	39,542	
Custodial Supplies	15	
Data Processing Supplies	396	
Food Supplies	834	
Gasoline	3,891	
General Construction Materials	233	
Lubricants	54	
Office Supplies	1,239	
Periodicals	60	
Small Tools	283	
Uniforms	789	
Vehicle Parts	414	
Software	2,503	
Other Supplies and Materials	566	
In Service/Staff Development	465	
Other Charges	73	
Communication Equipment	19	
Food Service Equipment	199	
Total Planning		$ 686,256
Building		
Supervisor/Director	$ 79,261	
Investigator(s)	199,746	
Secretary(ies)	71,569	
Longevity Pay	4,500	
Bonus Payments	3,506	
Social Security	20,977	
Pensions	39,444	
Life Insurance	614	
Medical Insurance	71,748	
Dental Insurance	2,380	
Employer Medicare	4,906	
Communication	4,626	
Data Processing Services	3,341	
Dues and Memberships	1,044	
Evaluation and Testing	72	
Licenses	485	
Maintenance Agreements	2,922	
Maintenance and Repair Services - Vehicles	261	
Postal Charges	780	
Printing, Stationery, and Forms	3,577	
Travel	197	
Other Contracted Services	383	
Custodial Supplies	19	
Data Processing Supplies	111	
Food Preparation Supplies	51	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Building (Cont.)		
Food Supplies	$ 855	
Gasoline	7,446	
General Construction Materials	141	
Lubricants	174	
Office Supplies	2,638	
Periodicals	70	
Small Tools	27	
Uniforms	1,538	
Vehicle Parts	650	
Other Supplies and Materials	512	
In Service/Staff Development	128	
Other Charges	62	
Communication Equipment	34	
Office Equipment	410	
Total Building		$ 531,205
County Buildings		
Maintenance Personnel	$ 271,101	
Part-time Personnel	21,172	
Longevity Pay	6,000	
Bonus Payments	2,619	
Other Salaries and Wages	8,904	
Social Security	17,841	
Pensions	30,971	
Life Insurance	469	
Medical Insurance	84,286	
Dental Insurance	2,974	
Employer Medicare	4,173	
Communication	48,703	
Data Processing Services	11,201	
Janitorial Services	2,000	
Maintenance Agreements	51,106	
Maintenance and Repair Services - Buildings	27,656	
Maintenance and Repair Services - Equipment	31,855	
Maintenance and Repair Services - Vehicles	18	
Pest Control	600	
Postal Charges	16	
Printing, Stationery, and Forms	800	
Rentals	311	
Disposal Fees	2,592	
Permits	100	
Other Contracted Services	31,779	
Concrete	86	
Crushed Stone	862	
Custodial Supplies	7,387	
Data Processing Supplies	96	
Electricity	689,214	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
County Buildings (Cont.)		
Equipment and Machinery Parts	$ 2,378	
Food Supplies	65	
Gasoline	1,327	
General Construction Materials	109,535	
Lubricants	159	
Natural Gas	173,137	
Propane Gas	5,375	
Small Tools	3,803	
Uniforms	274	
Vehicle Parts	388	
Water and Sewer	186,754	
Gravel and Chert	817	
Chemicals	90	
Other Supplies and Materials	1,742	
Other Charges	58,510	
Communication Equipment	130	
Data Processing Equipment	8,596	
Food Service Equipment	808	
Furniture and Fixtures	446	
Heating and Air Conditioning Equipment	152,630	
Maintenance Equipment	128	
Other Equipment	27,788	
Total County Buildings		$ 2,091,772
Preservation of Records		
Supervisor/Director	$ 34,272	
Clerical Personnel	27,846	
Longevity Pay	1,425	
Bonus Payments	621	
Social Security	3,705	
Pensions	7,058	
Life Insurance	79	
Medical Insurance	13,840	
Dental Insurance	478	
Employer Medicare	867	
Data Processing Services	480	
Dues and Memberships	100	
Maintenance Agreements	1,186	
Postal Charges	120	
Custodial Supplies	49	
Data Processing Supplies	780	
Office Supplies	1,030	
In Service/Staff Development	85	
Furniture and Fixtures	100	
Total Preservation of Records		94,121

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Risk Management		
Building and Contents Insurance	$ 79,752	
Liability Insurance	1,125,968	
Premiums on Corporate Surety Bonds	1,005	
Workers' Compensation Insurance	471,692	
Total Risk Management		$ 1,678,417
Finance		
Accounting and Budgeting		
County Official/Administrative Officer	$ 131,043	
Accountants/Bookkeepers	426,780	
Librarians	10,106	
Longevity Pay	10,875	
Bonus Payments	5,762	
Other Salaries and Wages	5,021	
Social Security	33,279	
Pensions	63,725	
Life Insurance	918	
Medical Insurance	124,116	
Dental Insurance	5,080	
Employer Medicare	7,927	
Advertising	1,088	
Communication	2,682	
Contracts with Private Agencies	643	
Data Processing Services	28,522	
Dues and Memberships	445	
Licenses	110	
Maintenance Agreements	3,105	
Postal Charges	4,839	
Travel	14	
Maintenance and Repair Services - Records	304	
Custodial Supplies	53	
Data Processing Supplies	1,396	
Food Preparation Supplies	105	
Food Supplies	1,218	
General Construction Materials	33	
Office Supplies	4,749	
Periodicals	781	
Software	1,974	
Other Supplies and Materials	24	
In Service/Staff Development	3,059	
Data Processing Equipment	4,383	
Food Service Equipment	180	
Furniture and Fixtures	3,119	
Office Equipment	110	
Total Accounting and Budgeting		887,568

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
Property Assessor's Office		
County Official/Administrative Officer	$ 111,942	
Supervisor/Director	135,892	
Data Processing Personnel	179,202	
Assessment Personnel	117,335	
Longevity Pay	22,350	
Bonus Payments	7,525	
Other Salaries and Wages	316,992	
Social Security	50,583	
Pensions	91,364	
Life Insurance	1,344	
Medical Insurance	214,504	
Dental Insurance	8,021	
Employer Medicare	11,830	
Audit Services	58,445	
Communication	4,060	
Data Processing Services	146,264	
Dues and Memberships	3,485	
Evaluation and Testing	63	
Maintenance Agreements	4,537	
Maintenance and Repair Services - Vehicles	9,124	
Postal Charges	8,416	
Printing, Stationery, and Forms	2,771	
Travel	1,288	
Data Processing Supplies	1,122	
Food Supplies	603	
Gasoline	5,456	
Office Supplies	2,226	
Periodicals	676	
Vehicle Parts	70	
Software	199	
Premiums on Corporate Surety Bonds	225	
In Service/Staff Development	1,025	
Other Charges	12	
Data Processing Equipment	1,392	
Furniture and Fixtures	316	
Total Property Assessor's Office		$ 1,520,659
County Trustee's Office		
County Official/Administrative Officer	$ 109,442	
Deputy(ies)	219,138	
Longevity Pay	4,125	
Bonus Payments	2,330	
Social Security	19,311	
Pensions	34,751	
Life Insurance	522	
Medical Insurance	74,995	
Dental Insurance	2,423	

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
County Trustee's Office (Cont.)		
Employer Medicare	$ 4,516	
Communication	1,085	
Data Processing Services	15,900	
Dues and Memberships	1,053	
Legal Notices, Recording, and Court Costs	65	
Maintenance Agreements	1,722	
Postal Charges	36,883	
Printing, Stationery, and Forms	10,861	
Travel	1,501	
Custodial Supplies	123	
Data Processing Supplies	761	
Drugs and Medical Supplies	53	
Food Preparation Supplies	117	
Food Supplies	679	
General Construction Materials	11	
Office Supplies	922	
Other Supplies and Materials	26	
Data Processing Equipment	679	
Furniture and Fixtures	90	
Office Equipment	455	
Total County Trustee's Office		$ 544,539
County Clerk's Office		
County Official/Administrative Officer	$ 110,942	
Deputy(ies)	985,978	
Longevity Pay	27,300	
Bonus Payments	9,730	
Social Security	63,642	
Pensions	117,992	
Life Insurance	1,695	
Medical Insurance	265,042	
Dental Insurance	9,441	
Employer Medicare	15,101	
Communication	4,471	
Data Processing Services	55,873	
Dues and Memberships	1,058	
Maintenance Agreements	4,117	
Maintenance and Repair Services - Equipment	402	
Postal Charges	44,721	
Printing, Stationery, and Forms	4,750	
Travel	6,571	
Maintenance and Repair Services - Records	575	
Data Processing Supplies	14,956	
Food Preparation Supplies	11	
Food Supplies	35	
Office Supplies	9,383	
Periodicals	669	

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
County Clerk's Office (Cont.)		
Software	$ 160	
In Service/Staff Development	475	
Other Charges	50	
Data Processing Equipment	28,022	
Furniture and Fixtures	920	
Office Equipment	305	
Total County Clerk's Office		$ 1,784,387
Data Processing		
Supervisor/Director	$ 117,811	
Data Processing Personnel	367,515	
Longevity Pay	2,100	
Bonus Payments	5,048	
Social Security	28,956	
Pensions	54,060	
Life Insurance	816	
Medical Insurance	84,473	
Dental Insurance	2,604	
Employer Medicare	6,772	
Communication	7,584	
Data Processing Services	348,167	
Dues and Memberships	119	
Printing, Stationery, and Forms	163	
Travel	923	
Custodial Supplies	43	
Data Processing Supplies	8,325	
Food Preparation Supplies	300	
Food Supplies	1,381	
General Construction Materials	229	
Instructional Supplies and Materials	40	
Office Supplies	1,126	
Uniforms	308	
Other Supplies and Materials	568	
In Service/Staff Development	3,034	
Communication Equipment	285	
Data Processing Equipment	12,568	
Food Service Equipment	112	
Furniture and Fixtures	2,358	
Other Equipment	3,875	
Total Data Processing		1,061,663
Administration of Justice		
Circuit Court Clerk		
County Official/Administrative Officer	$ 110,942	
Clerical Personnel	1,107,191	
Longevity Pay	25,500	
Bonus Payments	10,570	

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Circuit Court Clerk (Cont.)		
Jury and Witness Expense	$ 12,596	
Social Security	72,911	
Pensions	133,488	
Life Insurance	2,060	
Medical Insurance	241,313	
Dental Insurance	8,111	
Employer Medicare	17,052	
Communication	2,647	
Data Processing Services	43,656	
Dues and Memberships	1,243	
Legal Notices, Recording, and Court Costs	315	
Maintenance Agreements	15,098	
Postal Charges	20,230	
Printing, Stationery, and Forms	5,094	
Travel	1,938	
Maintenance and Repair Services - Records	1,210	
Custodial Supplies	106	
Data Processing Supplies	4,699	
Food Supplies	2,528	
Office Supplies	13,215	
Periodicals	1,079	
In Service/Staff Development	160	
Data Processing Equipment	6,333	
Food Service Equipment	75	
Furniture and Fixtures	3,265	
Other Equipment	86	
Total Circuit Court Clerk		$ 1,864,711
General Sessions Court		
Judge(s)	$ 173,949	
Secretary(ies)	85,660	
Longevity Pay	2,100	
Bonus Payments	857	
Social Security	13,582	
Pensions	28,882	
Life Insurance	324	
Medical Insurance	39,493	
Dental Insurance	1,454	
Employer Medicare	3,667	
Data Processing Services	316	
Dues and Memberships	250	
Maintenance Agreements	2,079	
Postal Charges	77	
Printing, Stationery, and Forms	1,378	
Other Contracted Services	450	
Custodial Supplies	45	
Data Processing Supplies	66	

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Court (Cont.)			
Food Preparation Supplies	$	36	
Office Supplies		764	
Periodicals		22	
Premiums on Corporate Surety Bonds		103	
Office Equipment		150	
Total General Sessions Court			$ 355,704
General Sessions Judge			
Judge(s)	$	173,949	
Secretary(ies)		58,550	
Longevity Pay		2,100	
Bonus Payments		586	
Social Security		12,325	
Pensions		25,870	
Life Insurance		277	
Medical Insurance		21,039	
Dental Insurance		503	
Employer Medicare		3,354	
Communication		1,341	
Data Processing Services		350	
Dues and Memberships		250	
Licenses		50	
Maintenance Agreements		2,079	
Printing, Stationery, and Forms		2,165	
Other Contracted Services		2,250	
Data Processing Supplies		449	
Food Supplies		432	
Office Supplies		817	
Periodicals		1,163	
Other Charges		100	
Total General Sessions Judge			309,999
Drug Court			
County Official/Administrative Officer	$	58,896	
Assistant(s)		83,144	
Part-time Personnel		46,043	
Longevity Pay		3,075	
Bonus Payments		1,766	
Social Security		11,427	
Pensions		17,146	
Life Insurance		249	
Medical Insurance		24,290	
Dental Insurance		1,138	
Employer Medicare		2,673	
Communication		288	
Dues and Memberships		200	
Evaluation and Testing		5,754	

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Drug Court (Cont.)		
Maintenance Agreements	$ 1,008	
Postal Charges	198	
Printing, Stationery, and Forms	172	
Travel	318	
Drug Treatment	14,960	
Other Contracted Services	11,775	
Custodial Supplies	127	
Data Processing Supplies	259	
Drugs and Medical Supplies	767	
Instructional Supplies and Materials	3,422	
Office Supplies	2,280	
Testing	27,428	
In Service/Staff Development	600	
Data Processing Equipment	2,341	
Furniture and Fixtures	2,985	
Total Drug Court		$ 324,729
Chancery Court		
County Official/Administrative Officer	$ 110,942	
Clerical Personnel	337,646	
Longevity Pay	10,875	
Bonus Payments	3,296	
Social Security	26,737	
Pensions	47,870	
Life Insurance	712	
Medical Insurance	108,307	
Dental Insurance	3,821	
Employer Medicare	6,253	
Communication	4,989	
Data Processing Services	20,157	
Dues and Memberships	1,428	
Maintenance Agreements	1,965	
Postal Charges	15,154	
Printing, Stationery, and Forms	1,736	
Custodial Supplies	17	
Data Processing Supplies	1,889	
Food Supplies	982	
Office Supplies	4,927	
Periodicals	816	
In Service/Staff Development	527	
Other Charges	524	
Data Processing Equipment	6,007	
Furniture and Fixtures	652	
Office Equipment	295	
Total Chancery Court		718,524

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Juvenile Court		
Judge(s)	$ 173,949	
Assistant(s)	145,925	
Secretary(ies)	95,934	
Longevity Pay	5,250	
Bonus Payments	2,419	
Social Security	23,389	
Pensions	46,582	
Life Insurance	599	
Medical Insurance	51,328	
Dental Insurance	1,904	
Employer Medicare	5,902	
Communication	7,207	
Data Processing Services	11,247	
Dues and Memberships	1,030	
Maintenance Agreements	3,676	
Printing, Stationery, and Forms	681	
Rentals	191,362	
Maintenance and Repair Services - Records	300	
Data Processing Supplies	1,146	
Office Supplies	45	
Periodicals	1,212	
In Service/Staff Development	400	
Total Juvenile Court		$ 771,487
District Attorney General		
Rentals	$ 3,600	
Other Contracted Services	78,345	
Total District Attorney General		81,945
Judicial Commissioners		
Supervisor/Director	$ 86,115	
Paraprofessionals	403,302	
Longevity Pay	5,400	
Bonus Payments	4,541	
Social Security	29,366	
Pensions	52,554	
Life Insurance	783	
Medical Insurance	75,674	
Dental Insurance	3,054	
Employer Medicare	6,868	
Communication	2,263	
Data Processing Services	3,675	
Dues and Memberships	675	
Maintenance Agreements	2,573	
Postal Charges	46	
Maintenance and Repair Services - Records	180	
Custodial Supplies	346	

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Judicial Commissioners (Cont.)			
Data Processing Supplies	$ 56		
Drugs and Medical Supplies	72		
General Construction Materials	30		
Office Supplies	2,075		
Periodicals	871		
Other Supplies and Materials	40		
Communication Equipment	893		
Data Processing Equipment	1,296		
Furniture and Fixtures	898		
Total Judicial Commissioners		$	683,646
Other Administration of Justice			
Part-time Personnel	$ 12,612		
Bonus Payments	182		
Social Security	3		
Employer Medicare	186		
Contracts with Other Public Agencies	234,815		
Postal Charges	504		
Custodial Supplies	20		
Drugs and Medical Supplies	58		
Office Supplies	247		
Other Supplies and Materials	5,074		
Total Other Administration of Justice			253,701
Probation Services			
Probation Officer(s)	$ 250,895		
Clerical Personnel	47,715		
Longevity Pay	7,050		
Bonus Payments	3,030		
Social Security	16,996		
Pensions	32,388		
Life Insurance	499		
Medical Insurance	59,387		
Dental Insurance	2,035		
Employer Medicare	4,189		
Communication	1,730		
Maintenance Agreements	1,732		
Postal Charges	518		
Printing, Stationery, and Forms	936		
Travel	293		
Custodial Supplies	165		
Data Processing Supplies	79		
Drugs and Medical Supplies	36		
Food Preparation Supplies	237		
Food Supplies	592		
Instructional Supplies and Materials	4,140		
Office Supplies	2,350		

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Probation Services (Cont.)		
Other Supplies and Materials	$ 61	
In Service/Staff Development	50	
Other Charges	513	
Data Processing Equipment	77	
Furniture and Fixtures	530	
Total Probation Services		$ 438,223
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 120,387	
Deputy(ies)	4,383,883	
Detective(s)	537,787	
Captain(s)	167,265	
Lieutenant(s)	498,404	
Sergeant(s)	362,243	
Data Processing Personnel	73,655	
Guards	449,271	
Clerical Personnel	907,934	
Maintenance Personnel	190,732	
Part-time Personnel	67,668	
Longevity Pay	168,150	
Overtime Pay	8,712	
Bonus Payments	75,932	
Other Salaries and Wages	84,000	
Social Security	465,815	
Pensions	878,503	
Life Insurance	13,127	
Medical Insurance	1,758,751	
Dental Insurance	67,069	
Employer Medicare	110,018	
Advertising	1,360	
Communication	21,636	
Data Processing Services	209,962	
Dues and Memberships	3,595	
Evaluation and Testing	17,687	
Licenses	1,775	
Maintenance Agreements	8,794	
Maintenance and Repair Services - Buildings	2,902	
Maintenance and Repair Services - Equipment	3,232	
Maintenance and Repair Services - Vehicles	84,811	
Postal Charges	8,991	
Printing, Stationery, and Forms	18,483	
Rentals	100	
Towing Services	830	
Transportation - Other than Students	71,357	
Travel	27,103	
Veterinary Services	37,424	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Maintenance and Repair Services - Records	$ 2,557	
Other Contracted Services	2,016	
Animal Food and Supplies	24,205	
Custodial Supplies	162	
Data Processing Supplies	17,136	
Drugs and Medical Supplies	7,125	
Electricity	502	
Equipment and Machinery Parts	880	
Food Supplies	292	
Gasoline	227,443	
General Construction Materials	3,070	
Instructional Supplies and Materials	8,478	
Law Enforcement Supplies	39,109	
Lubricants	5,041	
Office Supplies	16,115	
Propane Gas	2,718	
Small Tools	1,878	
Uniforms	75,327	
Vehicle Parts	34,882	
Software	45,838	
Other Supplies and Materials	6,948	
Building and Contents Insurance	14,244	
In Service/Staff Development	64,664	
Other Charges	559	
Communication Equipment	10,378	
Data Processing Equipment	65,192	
Furniture and Fixtures	12,692	
Law Enforcement Equipment	64,380	
Maintenance Equipment	698	
Motor Vehicles	33,887	
Office Equipment	810	
Health Equipment	5,978	
Other Equipment	4,784	
Total Sheriff's Department		$ 12,709,336
Administration of the Sexual Offender Registry		
Data Processing Services	$ 1,955	
Data Processing Supplies	899	
Other Charges	4,950	
Data Processing Equipment	1,152	
Total Administration of the Sexual Offender Registry		8,956
Jail		
Assistant(s)	$ 80,278	
Captain(s)	70,306	
Lieutenant(s)	189,329	
Sergeant(s)	344,197	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Guards	$ 4,398,294	
Cafeteria Personnel	77,970	
Part-time Personnel	1,188	
Longevity Pay	76,350	
Bonus Payments	45,669	
Social Security	306,133	
Pensions	579,546	
Life Insurance	8,653	
Medical Insurance	1,045,145	
Dental Insurance	39,949	
Employer Medicare	71,597	
Audit Services	3,638	
Data Processing Services	13,773	
Medical and Dental Services	1,970,472	
Printing, Stationery, and Forms	188	
Other Contracted Services	20,000	
Custodial Supplies	109,650	
Food Preparation Supplies	30,126	
Food Supplies	657,352	
Prisoners Clothing	28,029	
Other Supplies and Materials	57,568	
Data Processing Equipment	8,975	
Other Equipment	2,299	
Total Jail		$ 10,236,674
Juvenile Services		
Youth Service Officer(s)	$ 491,232	
Salary Supplements	5,109	
Longevity Pay	14,550	
Bonus Payments	4,888	
Social Security	29,515	
Pensions	56,735	
Life Insurance	861	
Medical Insurance	118,408	
Dental Insurance	4,563	
Employer Medicare	6,903	
Communication	3,874	
Data Processing Services	1,020	
Postal Charges	550	
Custodial Supplies	486	
Data Processing Supplies	758	
Food Preparation Supplies	661	
Food Supplies	1,176	
Instructional Supplies and Materials	330	
Office Supplies	1,542	
Testing	1,807	
Software	840	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Juvenile Services (Cont.)		
Communication Equipment	$ 236	
Data Processing Equipment	1,326	
Furniture and Fixtures	549	
Other Equipment	303	
Total Juvenile Services		$ 748,222
Fire Prevention and Control		
Contracts with Government Agencies	$ 2,000	
Total Fire Prevention and Control		2,000
Rural Fire Protection		
Contributions	$ 462,279	
Total Rural Fire Protection		462,279
Other Emergency Management		
Supervisor/Director	$ 91,419	
Deputy(ies)	28,243	
Clerical Personnel	44,505	
Part-time Personnel	42,666	
Longevity Pay	2,025	
Bonus Payments	2,237	
Other Salaries and Wages	11,934	
Social Security	13,489	
Pensions	18,590	
Life Insurance	302	
Medical Insurance	15,745	
Dental Insurance	503	
Employer Medicare	3,155	
Communication	11,687	
Data Processing Services	6,904	
Dues and Memberships	55	
Evaluation and Testing	81	
Maintenance Agreements	918	
Maintenance and Repair Services - Equipment	1,910	
Maintenance and Repair Services - Vehicles	2,842	
Postal Charges	495	
Printing, Stationery, and Forms	2,453	
Disposal Fees	4,455	
Other Contracted Services	2,440	
Custodial Supplies	683	
Data Processing Supplies	670	
Drugs and Medical Supplies	263	
Equipment and Machinery Parts	58	
Food Supplies	676	
Gasoline	10,091	
General Construction Materials	2,841	
Law Enforcement Supplies	19,502	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Other Emergency Management (Cont.)		
Lubricants	$ 178	
Office Supplies	1,023	
Propane Gas	41	
Small Tools	223	
Uniforms	3,334	
Vehicle Parts	3,457	
Chemicals	28	
Software	447	
Other Supplies and Materials	3,100	
Vehicle and Equipment Insurance	25,160	
Workers' Compensation Insurance	2,765	
Other Charges	12,085	
Communication Equipment	21,260	
Data Processing Equipment	2,393	
Furniture and Fixtures	3,481	
Law Enforcement Equipment	11,165	
Other Equipment	41,598	
Total Other Emergency Management		$ 475,575
County Coroner/Medical Examiner		
Medical and Dental Services	$ 163,925	
Other Contracted Services	24,000	
Other Charges	1,317	
Total County Coroner/Medical Examiner		189,242
Other Public Safety		
Supervisor/Director	$ 111,600	
Data Processing Personnel	64,780	
Dispatchers/Radio Operators	1,531,206	
Clerical Personnel	37,832	
Part-time Personnel	61,066	
Longevity Pay	15,300	
Overtime Pay	344,560	
Bonus Payments	20,388	
Other Salaries and Wages	91,838	
Social Security	134,121	
Pensions	242,179	
Life Insurance	3,071	
Medical Insurance	377,290	
Dental Insurance	12,760	
Employer Medicare	31,367	
Advertising	979	
Communication	5,368	
Data Processing Services	77,553	
Dues and Memberships	119	
Evaluation and Testing	1,909	
Laundry Service	646	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Other Public Safety (Cont.)		
Maintenance Agreements	$ 46,230	
Maintenance and Repair Services - Vehicles	565	
Postal Charges	240	
Printing, Stationery, and Forms	2,324	
Travel	1,541	
Maintenance and Repair Services - Records	390	
Custodial Supplies	3,701	
Data Processing Supplies	10,824	
Drugs and Medical Supplies	314	
Equipment and Machinery Parts	2,355	
Food Preparation Supplies	565	
Food Supplies	1,324	
Gasoline	1,287	
General Construction Materials	662	
Instructional Supplies and Materials	359	
Office Supplies	2,307	
Periodicals	89	
Small Tools	177	
Uniforms	13,989	
Vehicle Parts	836	
Other Supplies and Materials	1,124	
Excess Risk Insurance	1,429	
In Service/Staff Development	1,344	
Communication Equipment	5,880	
Data Processing Equipment	5,462	
Food Service Equipment	575	
Furniture and Fixtures	362	
Motor Vehicles	33,187	
Total Other Public Safety		$ 3,305,374
Public Health and Welfare		
Local Health Center		
Custodial Personnel	$ 31,909	
Longevity Pay	21,675	
Other Salaries and Wages	994,542	
Social Security	60,674	
Pensions	104,505	
Life Insurance	1,629	
Medical Insurance	209,028	
Dental Insurance	8,706	
Employer Medicare	14,189	
Communication	34,680	
Data Processing Services	131	
Dues and Memberships	695	
Maintenance Agreements	2,025	
Maintenance and Repair Services - Buildings	1,575	
Maintenance and Repair Services - Equipment	2,731	

(Continued)

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Local Health Center (Cont.)		
Postal Charges	$ 63	
Printing, Stationery, and Forms	7,887	
Rentals	884	
Travel	10,084	
Disposal Fees	2,859	
Other Contracted Services	2,548	
Custodial Supplies	2,127	
Data Processing Supplies	1,295	
Diesel Fuel	250	
Drugs and Medical Supplies	583	
Electricity	56,627	
Equipment and Machinery Parts	215	
Fertilizer, Lime, and Seed	110	
Food Preparation Supplies	353	
Food Supplies	3,899	
General Construction Materials	4,012	
Instructional Supplies and Materials	125	
Natural Gas	7,869	
Office Supplies	2,188	
Periodicals	60	
Propane Gas	575	
Water and Sewer	4,107	
Chemicals	162	
Other Supplies and Materials	392	
Liability Insurance	1,039	
In Service/Staff Development	600	
Other Charges	169	
Communication Equipment	335	
Furniture and Fixtures	3,694	
Other Capital Outlay	20,000	
Total Local Health Center		$ 1,623,805
Ambulance/Emergency Medical Services		
Assistant(s)	$ 603,069	
Supervisor/Director	114,169	
Captain(s)	257,978	
Lieutenant(s)	119,468	
Mechanic(s)	91,860	
Clerical Personnel	245,881	
Attendants	2,950,602	
Part-time Personnel	49,174	
Longevity Pay	87,375	
Overtime Pay	2,070,072	
Bonus Payments	44,075	
Other Salaries and Wages	24,400	
Social Security	387,274	
Pensions	717,559	

(Continued)

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

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

Life Insurance	$	9,710
Medical Insurance		1,171,332
Dental Insurance		41,922
Employer Medicare		90,572
Advertising		342
Communication		35,507
Contracts with Government Agencies		169,438
Data Processing Services		38,041
Debt Collection Services		274,479
Dues and Memberships		814
Evaluation and Testing		5,647
Licenses		6,180
Maintenance Agreements		8,266
Maintenance and Repair Services - Equipment		8,339
Maintenance and Repair Services - Vehicles		18,928
Pest Control		109
Postal Charges		1,114
Printing, Stationery, and Forms		1,104
Rentals		10,598
Towing Services		450
Travel		5,870
Disposal Fees		1,937
Maintenance and Repair Services - Records		76
Other Contracted Services		3,203
Custodial Supplies		10,896
Data Processing Supplies		3,041
Diesel Fuel		139,127
Drugs and Medical Supplies		425,645
Equipment and Machinery Parts		7,761
Food Preparation Supplies		158
Food Supplies		501
Gasoline		31,095
General Construction Materials		2,226
Instructional Supplies and Materials		7,919
Lubricants		14,396
Office Supplies		2,900
Propane Gas		263
Small Tools		4,251
Tires and Tubes		19,398
Uniforms		70,864
Vehicle Parts		54,171
Chemicals		195
Other Supplies and Materials		6,053
Liability Insurance		33,270
Refunds		5,314
In Service/Staff Development		6,879
Communication Equipment		8,640

(Continued)

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Ambulance/Emergency Medical Services (Cont.)		
Data Processing Equipment	$ 13,150	
Food Service Equipment	731	
Furniture and Fixtures	5,279	
Health Equipment	3,258	
Other Equipment	4,531	
Total Ambulance/Emergency Medical Services		$ 10,548,846
Appropriation to State		
Contracts with Government Agencies	$ 215,225	
Total Appropriation to State		215,225
General Welfare Assistance		
Pauper Burials	$ 11,000	
Total General Welfare Assistance		11,000
Social, Cultural, and Recreational Services		
Senior Citizens Assistance		
Contributions	$ 46,500	
Tax Relief Program	247,673	
Total Senior Citizens Assistance		294,173
Libraries		
Supervisor/Director	$ 221,038	
Librarians	1,027,920	
Custodial Personnel	8,843	
Longevity Pay	20,775	
Bonus Payments	12,082	
Social Security	74,312	
Pensions	108,475	
Life Insurance	1,698	
Medical Insurance	247,491	
Dental Insurance	8,958	
Employer Medicare	17,538	
Advertising	313	
Communication	10,842	
Data Processing Services	41,746	
Dues and Memberships	2,078	
Janitorial Services	44,317	
Licenses	1,273	
Maintenance Agreements	23,248	
Maintenance and Repair Services - Buildings	2,250	
Maintenance and Repair Services - Equipment	4,046	
Pest Control	1,314	
Postal Charges	888	
Printing, Stationery, and Forms	8,732	
Rentals	151	
Travel	145	

(Continued)

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

General Fund (Cont.)		
Social, Cultural, and Recreational Services (Cont.)		
Libraries (Cont.)		
Disposal Fees	$ 2,060	
Permits	165	
Maintenance and Repair Services - Records	75	
Other Contracted Services	21,477	
Custodial Supplies	6,953	
Data Processing Supplies	2,494	
Drugs and Medical Supplies	1,330	
Electricity	96,174	
Fertilizer, Lime, and Seed	1,002	
Food Preparation Supplies	560	
Food Supplies	1,129	
Gasoline	21	
General Construction Materials	3,621	
Instructional Supplies and Materials	8,527	
Library Books/Media	168,089	
Natural Gas	4,299	
Office Supplies	25,177	
Periodicals	4,392	
Small Tools	860	
Water and Sewer	10,635	
Chemicals	13	
Software	110	
Other Supplies and Materials	7,107	
In Service/Staff Development	806	
Other Charges	66	
Communication Equipment	10,213	
Data Processing Equipment	17,010	
Food Service Equipment	99	
Furniture and Fixtures	16,262	
Maintenance Equipment	349	
Office Equipment	180	
Other Equipment	12,780	
Total Libraries		$ 2,314,508
Agriculture and Natural Resources		
Agricultural Extension Service		
County Official/Administrative Officer	$ 233,609	
Assistant(s)	48,688	
Longevity Pay	4,417	
Bonus Payments	487	
Social Security	15,247	
Pensions	44,666	
Life Insurance	87	
Medical Insurance	74,973	
Dental Insurance	886	
Unemployment Compensation	105	
Employer Medicare	3,782	

(Continued)

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

General Fund (Cont.)			
Agriculture and Natural Resources (Cont.)			
Agricultural Extension Service (Cont.)			
Other Fringe Benefits	$ 383		
Communication	1,325		
Data Processing Services	1,055		
Dues and Memberships	205		
Maintenance Agreements	1,170		
Maintenance and Repair Services - Equipment	45		
Travel	4,171		
Office Supplies	1,409		
Data Processing Equipment	2,277		
Total Agricultural Extension Service		$	438,987
Soil Conservation			
Secretary(ies)	$ 32,840		
Longevity Pay	2,100		
Bonus Payments	328		
Social Security	1,917		
Pensions	3,880		
Life Insurance	57		
Medical Insurance	14,119		
Dental Insurance	503		
Employer Medicare	448		
Data Processing Services	18		
Dues and Memberships	1,100		
Postal Charges	275		
Custodial Supplies	115		
Drugs and Medical Supplies	80		
Office Supplies	1,137		
Total Soil Conservation			58,917
Other Operations			
Tourism			
Contributions	$ 586,058		
Total Tourism			586,058
Industrial Development			
Contributions	$ 100,000		
Total Industrial Development			100,000
Veterans' Services			
County Official/Administrative Officer	$ 49,168		
Assistant(s)	32,420		
Longevity Pay	300		
Bonus Payments	838		
Social Security	4,809		
Pensions	9,094		
Life Insurance	143		
Medical Insurance	17,370		

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Veterans' Services (Cont.)			
Dental Insurance	$ 827		
Employer Medicare	1,125		
Communication	1,434		
Dues and Memberships	103		
Maintenance Agreements	898		
Postal Charges	181		
Printing, Stationery, and Forms	219		
Travel	472		
Maintenance and Repair Services - Records	240		
Data Processing Supplies	300		
Food Supplies	234		
Office Supplies	417		
Uniforms	88		
Food Service Equipment	150		
Furniture and Fixtures	355		
Total Veterans' Services		$	121,185
Other Charges			
Disposal Fees	$ 164,010		
Trustee's Commission	841,948		
Total Other Charges			1,005,958
Contributions to Other Agencies			
Contributions	$ 277,097		
Total Contributions to Other Agencies			277,097
Employee Benefits			
Pensions	$ 4,950		
Medical Insurance	70,823		
Unemployment Compensation	29,462		
Total Employee Benefits			105,235
COVID-19 Grant #1			
Drugs and Medical Supplies	$ 870		
Furniture and Fixtures	3,684		
Health Equipment	37,449		
Total COVID-19 Grant #1			42,003
COVID-19 Grant #2			
Part-time Personnel	$ 61,437		
Election Workers	35,885		
Data Processing Services	3,069		
Janitorial Services	800		
Postal Charges	9,639		
Printing, Stationery, and Forms	1,422		
Rentals	248		
Travel	225		

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
COVID-19 Grant #2 (Cont.)			
Custodial Supplies	$	2,764	
Data Processing Supplies		6,446	
Drugs and Medical Supplies		352	
Gasoline		16	
Office Supplies		4,549	
Other Supplies and Materials		4,972	
Data Processing Equipment		11,093	
Other Equipment		85	
Total COVID-19 Grant #2			$ 143,002
COVID-19 Grant #5			
Data Processing Services	$	6,000	
Custodial Supplies		5,510	
Drugs and Medical Supplies		15,713	
General Construction Materials		4,500	
Uniforms		68,319	
Other Supplies and Materials		16,337	
Communication Equipment		123,420	
Data Processing Equipment		320,715	
Furniture and Fixtures		21,774	
Maintenance Equipment		3,196	
Motor Vehicles		456,942	
Other Equipment		1,304,912	
Total COVID-19 Grant #5			2,347,338
COVID-19 Grant A			
Data Processing Services	$	1,365	
Custodial Supplies		750	
Data Processing Supplies		246	
Office Supplies		149	
Communication Equipment		118	
Data Processing Equipment		4,525	
Total COVID-19 Grant A			7,153
COVID-19 Grant B			
Heating and Air Conditioning Equipment	$	54,470	
Other Equipment		33,407	
Other Capital Outlay		200,000	
Total COVID-19 Grant B			287,877
COVID-19 Grant C			
Data Processing Equipment	$	1,038	
Total COVID-19 Grant C			1,038
COVID-19 Grant D			
Data Processing Services	$	1,500	
Data Processing Supplies		443	

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
COVID-19 Grant D (Cont.)			
General Construction Materials	$ 318		
Office Supplies	51		
Prisoners Clothing	1,098		
Data Processing Equipment	14,959		
Other Equipment	1,616		
Total COVID-19 Grant D		$	19,985
Miscellaneous			
Investigator(s)	$ 20,000		
Clerical Personnel	45,623		
Longevity Pay	975		
Other Salaries and Wages	6,120		
Social Security	4,379		
Pensions	4,399		
Life Insurance	64		
Medical Insurance	6,920		
Dental Insurance	660		
Employer Medicare	1,024		
Total Miscellaneous			90,164
Capital Projects			
Social, Cultural, and Recreation Projects			
Printing, Stationery, and Forms	$ 144		
Building Improvements	394		
Total Social, Cultural, and Recreation Projects		538	
Total General Fund			$ 68,514,574
Courthouse and Jail Maintenance Fund			
General Government			
County Buildings			
Communication	$ 793		
Data Processing Services	8,838		
Dues and Memberships	45		
Evaluation and Testing	45		
Janitorial Services	29,100		
Maintenance Agreements	272,232		
Maintenance and Repair Services - Buildings	42,310		
Maintenance and Repair Services - Equipment	60,995		
Maintenance and Repair Services - Vehicles	127		
Pest Control	12,708		
Printing, Stationery, and Forms	12		
Rentals	992		
Disposal Fees	21,736		
Permits	715		
Other Contracted Services	59,365		
Concrete	580		

(Continued)

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

Courthouse and Jail Maintenance Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Crushed Stone	$ 1,149		
Custodial Supplies	15,158		
Data Processing Supplies	238		
Equipment and Machinery Parts	9,465		
Fertilizer, Lime, and Seed	80		
Food Supplies	210		
Gasoline	1,216		
General Construction Materials	6,723		
Lubricants	43		
Small Tools	5,293		
Uniforms	104		
Vehicle Parts	456		
Top Soil	300		
Chemicals	47		
Other Supplies and Materials	2,106		
Trustee's Commission	5,675		
Data Processing Equipment	3,520		
Food Service Equipment	747		
Furniture and Fixtures	440		
Maintenance Equipment	960		
Other Equipment	22,702		
Total County Buildings		$ 587,225	
Total Courthouse and Jail Maintenance Fund			$ 587,225
Drug Control Fund			
Public Safety			
Drug Enforcement			
Contracts with Government Agencies	$ 2,680		
Data Processing Services	1,875		
Evaluation and Testing	3,201		
Testing	3,465		
Trustee's Commission	281		
Motor Vehicles	55,598		
Total Drug Enforcement		$ 67,100	
Total Drug Control Fund			67,100
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 960		
Total Chancery Court		$ 960	
Total Constitutional Officers - Fees Fund			960

(Continued)

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

Highway/Public Works Fund		
Highways		
Administration		
County Official/Administrative Officer	$ 120,387	
Assistant(s)	66,542	
Clerical Personnel	93,846	
Bonus Payments	1,684	
Advertising	184	
Data Processing Services	12,210	
Dues and Memberships	5,010	
Legal Services	4,308	
Legal Notices, Recording, and Court Costs	29	
Maintenance Agreements	1,631	
Postal Charges	135	
Printing, Stationery, and Forms	156	
Other Contracted Services	382	
Data Processing Supplies	280	
Drugs and Medical Supplies	51	
Office Supplies	688	
In Service/Staff Development	300	
Total Administration		$ 307,823
Highway and Bridge Maintenance		
Foremen	$ 204,699	
Equipment Operators	911,655	
Truck Drivers	572,494	
Laborers	32,483	
Bonus Payments	17,504	
Engineering Services	6,503	
Evaluation and Testing	2,152	
Other Contracted Services	254,291	
Asphalt - Cold Mix	6,924	
Asphalt - Hot Mix	2,010,663	
Asphalt - Liquid	65,582	
Concrete	35,471	
Crushed Stone	121,889	
Fertilizer, Lime, and Seed	7,424	
General Construction Materials	24,927	
Other Road Materials	36,624	
Pipe	11,081	
Pipe - Concrete	86,186	
Pipe - Metal	6,554	
Road Signs	19,360	
Small Tools	7,727	
Uniforms	521	
Wood Products	342	
Chemicals	7,113	
In Service/Staff Development	178	
Total Highway and Bridge Maintenance		4,450,347

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment			
Foremen	$ 50,160		
Mechanic(s)	137,062		
Truck Drivers	41,280		
Laborers	39,417		
Custodial Personnel	24,620		
Bonus Payments	3,029		
Evaluation and Testing	162		
Laundry Service	1,514		
Maintenance and Repair Services - Buildings	859		
Maintenance and Repair Services - Equipment	14,975		
Maintenance and Repair Services - Vehicles	21,124		
Rentals	1,240		
Disposal Fees	1,144		
Permits	250		
Other Contracted Services	2,250		
Custodial Supplies	2,002		
Diesel Fuel	191,833		
Equipment and Machinery Parts	158,902		
Garage Supplies	8,584		
Gasoline	56,995		
General Construction Materials	3,589		
Lubricants	21,305		
Small Tools	3,345		
Tires and Tubes	39,848		
Vehicle Parts	59,506		
Other Supplies and Materials	55		
Total Operation and Maintenance of Equipment		$	885,050
Quarry Operations			
Other Contracted Services	$ 13,081		
Electricity	944		
Explosives and Drilling Supplies	1,498		
General Construction Materials	7		
Propane Gas	777		
Water and Sewer	435		
In Service/Staff Development	400		
Total Quarry Operations			17,142
Litter and Trash Collection			
Guards	$ 14,848		
Bonus Payments	315		
Instructional Supplies and Materials	40,035		
Other Supplies and Materials	4,472		
Other Charges	2,524		
Total Litter and Trash Collection			62,194

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Other Charges			
Communication	$ 5,250		
Data Processing Services	1,771		
Electricity	16,306		
Natural Gas	4,745		
Propane Gas	192		
Water and Sewer	5,745		
Building and Contents Insurance	4,956		
Liability Insurance	335,746		
Trustee's Commission	84,111		
Vehicle and Equipment Insurance	104,482		
Total Other Charges		$ 563,304	
Employee Benefits			
Longevity Pay	$ 42,825		
Social Security	136,758		
Pensions	259,687		
Life Insurance	4,029		
Medical Insurance	572,561		
Dental Insurance	20,125		
Unemployment Compensation	5,490		
Employer Medicare	31,985		
Workers' Compensation Insurance	211,075		
Total Employee Benefits		1,284,535	
Capital Outlay			
Data Processing Equipment	$ 136		
Motor Vehicles	55,110		
Office Equipment	230		
Total Capital Outlay		55,476	
Total Highway/Public Works Fund			$ 7,625,871
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 3,158,436		
Total General Government		$ 3,158,436	
Education			
Principal on Bonds	$ 19,631,564		
Total Education		19,631,564	
Interest on Debt			
General Government			
Interest on Bonds	$ 2,519,401		
Total General Government		2,519,401	

(Continued)

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

General Debt Service Fund (Cont.)			
Interest on Debt (Cont.)			
Education			
Interest on Bonds	$ 8,204,519		
Total Education		$ 8,204,519	
Other Debt Service			
General Government			
Trustee's Commission	$ 599,930		
Other Charges	500		
Underwriter's Discount	81,731		
Other Debt Issuance Charges	54,495		
Other Debt Service	2,500		
Total General Government		739,156	
Education			
Other Charges	$ 2,560		
Total Education		2,560	
Total General Debt Service Fund			$ 34,255,636
General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Trustee's Commission	$ 144,744		
Underwriter's Discount	228,928		
Other Debt Issuance Charges	320,348		
Total General Administration Projects		$ 694,020	
Administration of Justice Projects			
Consultants	$ 5,260		
Permits	250		
Other Contracted Services	1,785,345		
Building Construction	6,553,099		
Building Improvements	54,405		
Land	691,260		
Other Construction	82,132		
Total Administration of Justice Projects		9,171,751	
Public Safety Projects			
Building Construction	$ 4,181,650		
Building Improvements	405,054		
Communication Equipment	2,552		
Data Processing Equipment	6,314		
Food Service Equipment	7,750		
Heating and Air Conditioning Equipment	9,985		
Law Enforcement Equipment	149,000		
Motor Vehicles	696,790		
Other Equipment	2,489		
Other Construction	52,000		
Other Capital Outlay	1,836,891		
Total Public Safety Projects		7,350,475	

(Continued)

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

General Capital Projects Fund (Cont.)			
Capital Projects (Cont.)			
Public Health and Welfare Projects			
Printing, Stationery, and Forms	$ 51,990		
Building Improvements	266,300		
Communication Equipment	137,119		
Motor Vehicles	746,519		
Other Equipment	264,147		
Other Construction	365,708		
Total Public Health and Welfare Projects			$ 1,831,783
Social, Cultural, and Recreation Projects			
Maintenance and Repair Services - Buildings	$ 14,984		
Other Construction	108,982		
Other Capital Outlay	500		
Total Social, Cultural, and Recreation Projects			124,466
Other General Government Projects			
Data Processing Services	$ 53,870		
Software	51,695		
Building Improvements	11,348		
Other Equipment	19,185		
Other Construction	698,567		
Other Capital Outlay	41,162		
Total Other General Government Projects			875,827
Highway and Street Capital Projects			
Highway Equipment	$ 571,631		
Total Highway and Street Capital Projects		571,631	
Capital Projects - Donated			
Capital Projects Donated to School Department			
Architects	$ 368,062		
Textbooks - Bound	1,049,034		
Building Construction	35,464,722		
Building Improvements	3,550		
Transportation Equipment	1,504,719		
Other Construction	1,903,489		
Total Capital Projects Donated to School Department		40,293,576	
Total General Capital Projects Fund			$ 60,913,529
Total Governmental Funds - Primary Government			$ 171,964,895

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

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 84,007,126	
Career Ladder Program	186,607	
Homebound Teachers	113,027	
Educational Assistants	2,025,572	
Other Salaries and Wages	1,094,968	
Certified Substitute Teachers	691,024	
Non-certified Substitute Teachers	189,224	
Social Security	5,122,117	
Pensions	8,064,302	
Life Insurance	129,636	
Medical Insurance	21,049,754	
Dental Insurance	916,544	
Disability Insurance	193,855	
Employer Medicare	1,206,266	
Retirement - Hybrid Stabilization	11,533	
Other Contracted Services	26,293	
Instructional Supplies and Materials	2,647,000	
Textbooks - Bound	1,862,868	
Software	202,667	
Other Supplies and Materials	24,203	
Fee Waivers	130,133	
Other Charges	3,674	
Regular Instruction Equipment	1,223,705	
Other Equipment	41,961	
Total Regular Instruction Program		$ 131,164,059
Alternative Instruction Program		
Teachers	$ 1,376,558	
Career Ladder Program	4,000	
Educational Assistants	301,349	
Certified Substitute Teachers	1,475	
Social Security	97,842	
Pensions	161,467	
Life Insurance	2,267	
Medical Insurance	406,596	
Dental Insurance	20,722	
Disability Insurance	3,418	
Employer Medicare	22,850	
Tuition	183,489	
Instructional Supplies and Materials	8,208	
Textbooks - Bound	16,964	
Other Charges	4,305	
Total Alternative Instruction Program		2,611,510
Special Education Program		
Teachers	$ 11,192,224	

(Continued)

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

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Special Education Program (Cont.)		
Career Ladder Program	$ 29,000	
Homebound Teachers	141,408	
Educational Assistants	4,041,034	
Speech Pathologist	2,525,970	
Other Salaries and Wages	59,917	
Certified Substitute Teachers	40,728	
Non-certified Substitute Teachers	52,631	
Social Security	1,030,743	
Pensions	1,687,576	
Life Insurance	24,833	
Medical Insurance	5,683,123	
Dental Insurance	254,255	
Disability Insurance	36,794	
Employer Medicare	242,103	
Contracts with Private Agencies	60,904	
Evaluation and Testing	1,400	
Instructional Supplies and Materials	75,089	
Other Supplies and Materials	10,069	
Other Charges	105	
Special Education Equipment	35,256	
Total Special Education Program		$ 27,225,162
Career and Technical Education Program		
Teachers	$ 7,824,230	
Career Ladder Program	24,000	
Certified Substitute Teachers	67,912	
Non-certified Substitute Teachers	12,852	
Social Security	460,390	
Pensions	727,696	
Life Insurance	12,501	
Medical Insurance	1,768,640	
Dental Insurance	81,344	
Disability Insurance	18,698	
Employer Medicare	108,127	
Maintenance and Repair Services - Equipment	11,515	
Instructional Supplies and Materials	159,044	
Textbooks - Bound	1,500	
Fee Waivers	525	
Other Charges	15,500	
Vocational Instruction Equipment	89,524	
Total Career and Technical Education Program		11,383,998
Support Services		
Attendance		
Supervisor/Director	$ 83,973	
Clerical Personnel	26,884	

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Attendance (Cont.)			
Other Salaries and Wages	$ 201,250		
Social Security	17,851		
Pensions	33,719		
Life Insurance	533		
Medical Insurance	99,043		
Dental Insurance	4,660		
Disability Insurance	721		
Employer Medicare	4,175		
Communication	1,598		
Travel	640		
Software	224,056		
Other Supplies and Materials	3,999		
In Service/Staff Development	176		
Other Charges	366		
Attendance Equipment	2,081		
Total Attendance		$	705,725
Health Services			
Supervisor/Director	$ 99,035		
Medical Personnel	2,216,450		
Other Salaries and Wages	399,998		
Social Security	159,506		
Pensions	216,167		
Life Insurance	2,546		
Medical Insurance	636,455		
Dental Insurance	28,587		
Disability Insurance	4,007		
Employer Medicare	37,304		
Communication	11,027		
Travel	8,723		
Other Contracted Services	10,038		
Drugs and Medical Supplies	32,018		
Textbooks - Electronic	300		
Other Supplies and Materials	52,646		
In Service/Staff Development	21,623		
Other Charges	1,002		
Health Equipment	43,349		
Total Health Services			3,980,781
Other Student Support			
Career Ladder Program	$ 12,777		
Guidance Personnel	3,946,391		
Social Workers	161,603		
Clerical Personnel	240,782		
Other Salaries and Wages	272,347		
Social Security	271,608		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Other Student Support (Cont.)			
Pensions	$ 429,013		
Life Insurance	6,787		
Medical Insurance	957,544		
Dental Insurance	44,808		
Disability Insurance	10,179		
Employer Medicare	64,504		
Contracts with Government Agencies	210,000		
Evaluation and Testing	156,650		
Other Contracted Services	5,828		
Software	104,475		
Other Supplies and Materials	1,941		
In Service/Staff Development	18,696		
Other Charges	3,940		
Total Other Student Support		$	6,919,873
Regular Instruction Program			
Supervisor/Director	$ 1,120,780		
Career Ladder Program	18,990		
Librarians	3,055,018		
Instructional Computer Personnel	353,385		
Secretary(ies)	107,689		
Clerical Personnel	228,879		
Other Salaries and Wages	396,253		
Social Security	298,076		
Pensions	514,251		
Life Insurance	9,573		
Medical Insurance	1,077,926		
Dental Insurance	47,966		
Disability Insurance	14,198		
Employer Medicare	72,533		
Maintenance and Repair Services - Equipment	199		
Travel	22,632		
Other Contracted Services	94,611		
Library Books/Media	215,130		
Office Supplies	4,684		
Software	40,582		
Other Supplies and Materials	18,549		
In Service/Staff Development	89,301		
Other Charges	50,190		
Other Equipment	14,401		
Total Regular Instruction Program			7,865,796
Alternative Instruction Program			
Supervisor/Director	$ 223,713		
Career Ladder Program	2,382		
Guidance Personnel	223,006		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Alternative Instruction Program (Cont.)		
Librarians	$ 20,810	
Clerical Personnel	42,570	
Other Salaries and Wages	62,134	
Social Security	31,099	
Pensions	54,378	
Life Insurance	980	
Medical Insurance	132,283	
Dental Insurance	6,995	
Disability Insurance	1,441	
Employer Medicare	7,811	
Travel	646	
Other Contracted Services	2,503	
Library Books/Media	4,294	
Office Supplies	8,154	
Other Charges	77	
Total Alternative Instruction Program		$ 825,276
Special Education Program		
Supervisor/Director	$ 603,601	
Career Ladder Program	6,000	
Psychological Personnel	724,519	
Medical Personnel	214,310	
Secretary(ies)	64,717	
Clerical Personnel	88,589	
Speech Pathologist	86,646	
Other Salaries and Wages	452,392	
Social Security	130,573	
Pensions	221,589	
Life Insurance	3,832	
Medical Insurance	519,945	
Dental Insurance	23,824	
Disability Insurance	5,620	
Employer Medicare	30,529	
Communication	416	
Contracts with Private Agencies	34,584	
Maintenance and Repair Services - Equipment	1,576	
Postal Charges	13	
Travel	43,411	
Other Contracted Services	16,668	
Software	265	
Other Supplies and Materials	129,774	
In Service/Staff Development	8,251	
Other Charges	491	
Other Equipment	4,300	
Total Special Education Program		3,416,435

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Career and Technical Education Program			
Supervisor/Director	$ 83,845		
Other Salaries and Wages	38,380		
Social Security	7,149		
Pensions	12,833		
Life Insurance	235		
Medical Insurance	28,228		
Dental Insurance	1,319		
Disability Insurance	354		
Employer Medicare	1,672		
Travel	10,640		
Other Contracted Services	417		
Other Supplies and Materials	1,442		
In Service/Staff Development	387		
Other Charges	4,075		
Other Equipment	1,976		
Total Career and Technical Education Program		$	192,952
Technology			
Supervisor/Director	$ 78,443		
Computer Programmer(s)	533,406		
Data Processing Personnel	401,033		
Clerical Personnel	25,130		
Other Salaries and Wages	173,633		
Social Security	71,240		
Pensions	132,455		
Life Insurance	1,998		
Medical Insurance	290,821		
Dental Insurance	12,264		
Disability Insurance	2,833		
Employer Medicare	16,613		
Communication	6,192		
Maintenance and Repair Services - Equipment	960		
Internet Connectivity	398,395		
Travel	963		
Other Contracted Services	30,837		
Gasoline	10,265		
Office Supplies	1,645		
Software	442,490		
Other Supplies and Materials	34,520		
In Service/Staff Development	9,995		
Other Charges	1,802		
Data Processing Equipment	349,700		
Total Technology			3,027,633
Board of Education			
Other Salaries and Wages	$ 6,035		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Board of Education (Cont.)			
Board and Committee Members Fees	$ 66,000		
Social Security	3,348		
Unemployment Compensation	48,388		
Employer Medicare	1,044		
Other Fringe Benefits	1,914,560		
Audit Services	38,500		
Legal Services	414,606		
Travel	339		
Other Contracted Services	19,171		
Software	9,000		
Other Supplies and Materials	387		
Liability Insurance	406,015		
Trustee's Commission	2,244,666		
Workers' Compensation Insurance	1,025,030		
In Service/Staff Development	525		
Criminal Investigation of Applicants - TBI	69,793		
Other Charges	33,737		
Administration Equipment	2,830		
Total Board of Education		$	6,303,974
Director of Schools			
County Official/Administrative Officer	$ 205,519		
Career Ladder Program	500		
Secretary(ies)	103,155		
Other Salaries and Wages	80,334		
Social Security	16,547		
Pensions	32,559		
Life Insurance	668		
Medical Insurance	42,147		
Dental Insurance	1,009		
Disability Insurance	711		
Employer Medicare	5,609		
Communication	184,448		
Dues and Memberships	9,178		
Postal Charges	13,858		
Travel	1,960		
Other Contracted Services	10,943		
Office Supplies	1,833		
Other Charges	823		
Total Director of Schools			711,801
Office of the Principal			
Principals	$ 4,250,872		
Career Ladder Program	26,000		
Assistant Principals	4,268,624		
Secretary(ies)	1,176,706		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Office of the Principal (Cont.)			
Clerical Personnel	$ 1,723,636		
Social Security	658,162		
Pensions	1,186,133		
Life Insurance	22,326		
Medical Insurance	3,448,701		
Dental Insurance	151,387		
Disability Insurance	32,158		
Employer Medicare	153,997		
Office Supplies	458,560		
Software	21,519		
Administration Equipment	34,991		
Total Office of the Principal		$	17,613,772
Fiscal Services			
Supervisor/Director	$ 127,822		
Internal Audit Personnel	142,179		
Accountants/Bookkeepers	240,852		
Purchasing Personnel	114,885		
Secretary(ies)	39,731		
Clerical Personnel	94,468		
Other Salaries and Wages	463,347		
Social Security	71,961		
Pensions	130,564		
Life Insurance	1,993		
Medical Insurance	294,578		
Dental Insurance	15,405		
Disability Insurance	2,846		
Employer Medicare	16,830		
Advertising	1,633		
Communication	2,132		
Dues and Memberships	1,374		
Maintenance and Repair Services - Equipment	836		
Travel	2,051		
Other Contracted Services	33,283		
Office Supplies	4,114		
Software	395,029		
In Service/Staff Development	1,575		
Other Charges	50		
Administration Equipment	11,463		
Total Fiscal Services			2,211,001
Human Services/Personnel			
Supervisor/Director	$ 87,415		
Secretary(ies)	63,964		
Clerical Personnel	158,730		
Other Salaries and Wages	179,065		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Human Services/Personnel (Cont.)		
Social Security	$ 28,018	
Pensions	50,520	
Life Insurance	806	
Medical Insurance	155,502	
Dental Insurance	6,823	
Disability Insurance	1,155	
Employer Medicare	6,538	
Advertising	6,473	
Communication	2,978	
Dues and Memberships	1,138	
Maintenance and Repair Services - Equipment	500	
Travel	1,415	
Other Contracted Services	7,625	
Office Supplies	4,625	
Software	93,410	
In Service/Staff Development	1,007	
Other Charges	1,865	
Administration Equipment	2,759	
Total Human Services/Personnel		$ 862,331
Operation of Plant		
Custodial Personnel	$ 4,364,989	
Other Salaries and Wages	525,982	
Social Security	279,284	
Pensions	405,168	
Life Insurance	5,740	
Medical Insurance	1,249,135	
Dental Insurance	50,681	
Disability Insurance	8,278	
Employer Medicare	66,359	
Architects	45	
Communication	1,365	
Engineering Services	39,120	
Maintenance Agreements	82,254	
Maintenance and Repair Services - Equipment	2,591	
Pest Control	55,273	
Disposal Fees	324,850	
Permits	7,845	
Other Contracted Services	6,159	
Custodial Supplies	1,143,587	
Electricity	5,655,291	
Gasoline	14,341	
Natural Gas	349,169	
Water and Sewer	1,191,291	
Software	36,707	
Other Supplies and Materials	53,667	

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Operation of Plant (Cont.)			
Building and Contents Insurance	$ 550,537		
Other Charges	202		
Administration Equipment	3,261		
Furniture and Fixtures	146,016		
Plant Operation Equipment	60,146		
Total Operation of Plant		$	16,679,333
Maintenance of Plant			
Supervisor/Director	$ 88,425		
Secretary(ies)	36,869		
Maintenance Personnel	2,828,309		
Other Salaries and Wages	73,563		
Social Security	172,503		
Pensions	329,601		
Life Insurance	5,008		
Medical Insurance	999,796		
Dental Insurance	42,054		
Disability Insurance	7,226		
Employer Medicare	40,560		
Communication	7,262		
Maintenance and Repair Services - Buildings	369,878		
Maintenance and Repair Services - Equipment	79,522		
Maintenance and Repair Services - Vehicles	11,123		
Travel	6,424		
Other Contracted Services	157,147		
Equipment and Machinery Parts	111,063		
Gasoline	135,709		
Software	18,933		
Other Supplies and Materials	1,151,740		
In Service/Staff Development	2,402		
Administration Equipment	202,448		
Maintenance Equipment	190,037		
Total Maintenance of Plant			7,067,602
Transportation			
Supervisor/Director	$ 62,570		
Mechanic(s)	390,839		
Bus Drivers	2,995,992		
Clerical Personnel	31,367		
Other Salaries and Wages	796,573		
Social Security	227,770		
Pensions	462,773		
Life Insurance	5,824		
Medical Insurance	2,562,488		
Dental Insurance	113,920		
Disability Insurance	8,011		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Transportation (Cont.)		
Employer Medicare	$ 53,320	
Communication	7,157	
Laundry Service	7,675	
Maintenance and Repair Services - Vehicles	35,961	
Other Contracted Services	140,743	
Diesel Fuel	573,333	
Garage Supplies	6,912	
Gasoline	13,133	
Lubricants	14,993	
Tires and Tubes	75,898	
Vehicle Parts	288,527	
Software	20,904	
Other Supplies and Materials	7,170	
Vehicle and Equipment Insurance	590,133	
In Service/Staff Development	3,500	
Other Charges	42,018	
Administration Equipment	8,289	
Transportation Equipment	303,671	
Total Transportation		$ 9,851,464
Operation of Non-Instructional Services		
Food Service		
Supervisor/Director	$ 66,963	
Clerical Personnel	53,626	
Cafeteria Personnel	3,362,567	
Other Salaries and Wages	217,150	
Social Security	205,175	
Pensions	375,812	
Life Insurance	5,295	
Medical Insurance	1,559,021	
Dental Insurance	66,003	
Disability Insurance	7,937	
Employer Medicare	48,368	
Communication	2,744	
Maintenance and Repair Services - Equipment	49,894	
Transportation - Other than Students	30	
Travel	1,419	
Other Contracted Services	40,681	
Food Preparation Supplies	492,190	
Food Supplies	3,504,910	
Office Supplies	15,505	
USDA - Commodities	935,500	
Software	44,065	
Other Supplies and Materials	4,111	
In Service/Staff Development	5,191	
Other Charges	552	
Food Service Equipment	68,283	
Total Food Service		11,132,992

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services			
Supervisor/Director	$ 373,729		
Educational Assistants	63,847		
Other Salaries and Wages	754,874		
Social Security	71,034		
Pensions	66,658		
Life Insurance	993		
Medical Insurance	215,110		
Dental Insurance	10,537		
Disability Insurance	1,401		
Employer Medicare	16,633		
Communication	5,389		
Travel	2,498		
Other Contracted Services	44,170		
Food Supplies	54,876		
Software	6,495		
Other Supplies and Materials	122,311		
In Service/Staff Development	15		
Other Charges	30,531		
Data Processing Equipment	74,954		
Furniture and Fixtures	3,603		
Other Equipment	2,000		
Other Capital Outlay	110,470		
Total Community Services		$	2,032,128
Early Childhood Education			
Supervisor/Director	$ 70,685		
Teachers	183,359		
Educational Assistants	56,461		
Certified Substitute Teachers	700		
Non-certified Substitute Teachers	918		
Social Security	18,768		
Pensions	27,930		
Life Insurance	191		
Medical Insurance	63,551		
Dental Insurance	2,240		
Disability Insurance	264		
Employer Medicare	4,389		
Instructional Supplies and Materials	3,959		
Other Supplies and Materials	535		
In Service/Staff Development	125		
Other Charges	2,326		
Total Early Childhood Education			436,401
Capital Outlay			
Regular Capital Outlay			
Building Improvements	$ 247,874		

(Continued)

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

General Purpose School Fund (Cont.)			
Capital Outlay (Cont.)			
Regular Capital Outlay (Cont.)			
Furniture and Fixtures	$ 331,964		
Other Equipment	166,197		
Other Construction	1,346,194		
Other Capital Outlay	76,863		
Total Regular Capital Outlay		$ 2,169,092	
Total General Purpose School Fund			$ 276,391,091
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 2,353,542		
Homebound Teachers	781		
Educational Assistants	776,678		
Other Salaries and Wages	171,225		
Certified Substitute Teachers	675		
Non-certified Substitute Teachers	153		
Social Security	149,860		
Pensions	311,690		
Life Insurance	4,113		
Medical Insurance	802,571		
Dental Insurance	32,842		
Disability Insurance	6,088		
Employer Medicare	45,188		
Other Contracted Services	5,230		
Instructional Supplies and Materials	2,137,460		
Textbooks - Electronic	25,000		
Software	70,872		
Other Supplies and Materials	14,240		
Fee Waivers	5,300		
Regular Instruction Equipment	641,026		
Total Regular Instruction Program		$ 7,554,534	
Alternative Instruction Program			
Teachers	$ 10,675		
Educational Assistants	4,995		
Pensions	1,540		
Employer Medicare	227		
Total Alternative Instruction Program		17,437	
Special Education Program			
Teachers	$ 639,223		
Educational Assistants	1,498,406		
Speech Pathologist	70,086		
Social Security	107,283		
Pensions	231,213		

(Continued)

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

School Federal Projects Fund (Cont.)			
Instruction (Cont.)			
Special Education Program (Cont.)			
Life Insurance	$ 2,763		
Medical Insurance	1,174,876		
Dental Insurance	50,649		
Disability Insurance	3,965		
Employer Medicare	27,711		
Contracts with Private Agencies	43,740		
Maintenance and Repair Services - Equipment	7,227		
Other Contracted Services	3,056		
Instructional Supplies and Materials	450,005		
Other Supplies and Materials	16,416		
Other Charges	935		
Special Education Equipment	46,441		
Total Special Education Program		$	4,373,995
Career and Technical Education Program			
Teachers	$ 59,671		
Pensions	4,643		
Employer Medicare	865		
Instructional Supplies and Materials	122,513		
Vocational Instruction Equipment	528,202		
Total Career and Technical Education Program			715,894
Support Services			
Attendance			
Supervisor/Director	$ 4,818		
Pensions	495		
Employer Medicare	70		
Total Attendance			5,383
Health Services			
Supervisor/Director	$ 2,877		
Medical Personnel	73,352		
Other Salaries and Wages	3,277		
Social Security	3,100		
Pensions	7,100		
Life Insurance	110		
Medical Insurance	7,837		
Disability Insurance	160		
Employer Medicare	1,153		
Other Supplies and Materials	1,095		
Total Health Services			100,061
Other Student Support			
Guidance Personnel	$ 26,348		
Social Workers	2,700		
Clerical Personnel	1,562		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Other Student Support (Cont.)			
Other Salaries and Wages	$ 68,234		
Social Security	3,539		
Pensions	5,533		
Employer Medicare	1,430		
Travel	974		
Other Contracted Services	502,462		
Software	43,025		
Other Supplies and Materials	60,256		
In Service/Staff Development	21,504		
Other Charges	9,344		
Total Other Student Support		$	746,911
Regular Instruction Program			
Supervisor/Director	$ 145,859		
Librarians	20,208		
Secretary(ies)	30,535		
Clerical Personnel	13,051		
Other Salaries and Wages	777,542		
Social Security	57,240		
Pensions	94,582		
Life Insurance	666		
Medical Insurance	55,504		
Dental Insurance	2,279		
Disability Insurance	1,073		
Employer Medicare	14,103		
Travel	2,388		
Other Supplies and Materials	20,292		
In Service/Staff Development	198,235		
Other Charges	107,228		
Other Equipment	166,435		
Total Regular Instruction Program			1,707,220
Alternative Instruction Program			
Guidance Personnel	$ 1,729		
Clerical Personnel	75		
Other Salaries and Wages	3,016		
Pensions	518		
Employer Medicare	70		
Total Alternative Instruction Program			5,408
Special Education Program			
Supervisor/Director	$ 89,564		
Psychological Personnel	496,303		
Medical Personnel	347,228		
Clerical Personnel	958		
Speech Pathologist	9,462		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program (Cont.)			
Other Salaries and Wages	$ 429,772		
Social Security	77,404		
Pensions	130,935		
Life Insurance	2,055		
Medical Insurance	377,781		
Dental Insurance	15,744		
Disability Insurance	2,963		
Employer Medicare	18,524		
Communication	608		
Contracts with Private Agencies	9,229		
Travel	558		
Other Contracted Services	19,938		
Other Supplies and Materials	36,020		
In Service/Staff Development	6,198		
Other Charges	1,749		
Other Equipment	51,593		
Total Special Education Program		$	2,124,586
Technology			
Computer Programmer(s)	$ 35,874		
Data Processing Personnel	4,545		
Other Salaries and Wages	1,196		
Social Security	1,814		
Pensions	4,578		
Life Insurance	54		
Medical Insurance	11,981		
Dental Insurance	180		
Disability Insurance	77		
Employer Medicare	569		
Internet Connectivity	42,752		
Software	203,534		
Total Technology			307,154
Office of the Principal			
Principals	$ 31,144		
Assistant Principals	39,853		
Secretary(ies)	9,705		
Clerical Personnel	13,744		
Pensions	9,859		
Employer Medicare	1,369		
Total Office of the Principal			105,674
Fiscal Services			
Accountants/Bookkeepers	$ 8,465		
Other Salaries and Wages	2,233		
Social Security	367		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Fiscal Services (Cont.)			
Pensions	$ 1,177		
Medical Insurance	2,131		
Dental Insurance	110		
Disability Insurance	27		
Employer Medicare	147		
Total Fiscal Services		$	14,657
Human Services/Personnel			
Supervisor/Director	$ 1,010		
Secretary(ies)	3,271		
Pensions	457		
Employer Medicare	62		
Total Human Services/Personnel			4,800
Operation of Plant			
Custodial Personnel	$ 20,160		
Other Salaries and Wages	2,186		
Pensions	1,923		
Employer Medicare	324		
Custodial Supplies	85,500		
Total Operation of Plant			110,093
Maintenance of Plant			
Maintenance Personnel	$ 26,556		
Other Salaries and Wages	602		
Pensions	2,987		
Employer Medicare	394		
Total Maintenance of Plant			30,539
Transportation			
Mechanic(s)	$ 5,817		
Bus Drivers	10,007		
Clerical Personnel	859		
Other Salaries and Wages	5,810		
Pensions	2,461		
Employer Medicare	326		
Contracts with Parents	1,071		
Total Transportation			26,351
Operation of Non-Instructional Services			
Food Service			
Clerical Personnel	$ 690		
Cafeteria Personnel	25,356		
Pensions	2,659		
Employer Medicare	378		
Total Food Service			29,083

(Continued)

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

School Federal Projects Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services			
Supervisor/Director	$ 5,770		
Other Salaries and Wages	421,849		
Social Security	24,340		
Pensions	32,560		
Life Insurance	219		
Medical Insurance	31,039		
Dental Insurance	706		
Disability Insurance	318		
Employer Medicare	6,105		
Travel	1,159		
Other Contracted Services	56,820		
Food Supplies	12,616		
Other Supplies and Materials	15,281		
Other Charges	3,746		
Total Community Services		$ 612,528	
Early Childhood Education			
Teachers	$ 175		
Educational Assistants	624		
Pensions	69		
Employer Medicare	12		
Total Early Childhood Education			880
Total School Federal Projects Fund			$ 18,593,188
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 10,757,043		
Total Community Services		$ 10,757,043	
Total Internal School Fund			10,757,043
Total Governmental Funds - Sumner County School Department			$ 305,741,322

Exhibit K-10

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

	Cities - Sales Tax Fund
Additions	
Local Option Sales Tax	$ 33,120,050
Total Additions	$ 33,120,050
Deductions	
Remittance of Revenues Collected	$ 32,850,080
Trustee's Commission	269,970
Total Deductions	$ 33,120,050
Excess of Additions Over (Under) Deductions	$ 0
Net Position, July 1, 2020	0
Net Position, June 30, 2021	$ 0

SINGLE AUDIT SECTION

Jason E. Mumpower
Comptroller

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

Independent Auditor's Report

Sumner County Mayor and
Board of County Commissioners
Sumner 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 Sumner County, Tennessee, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sumner County's basic financial statements as listed in the table of contents, and have issued our report thereon dated March 1, 2022. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the Sumner County School Department (a discretely presented component unit), as described in our report on Sumner County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sumner 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 Sumner County's internal control. Accordingly, we do not express an opinion on the effectiveness of Sumner 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,

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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 Sumner 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: 2021-001.

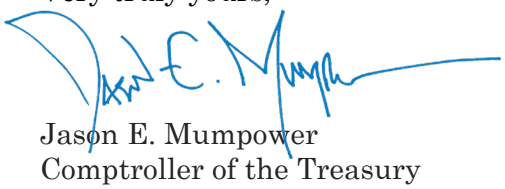
Sumner County's Response to the Finding

Sumner County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Sumner 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 result 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 Sumner County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

March 1, 2022

JEM/tg

Jason E. Mumpower
Comptroller

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Sumner 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 Sumner County's major federal programs for the year ended June 30, 2021. Sumner 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 Sumner 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 Sumner County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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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 Sumner County's compliance.

Opinion on Each Major Federal Program

In our opinion, Sumner County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Sumner 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 Sumner 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 Sumner 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 Sumner County, Tennessee, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sumner County's basic financial statements. We issued our report thereon dated March 1, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

March 1, 2022

JEM/tg

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Sumner County, Tennessee, and the Sumner County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7)
For the Year Ended June 30, 2021

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (5)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(4)	$ 989,749	(6)
Passed-through State Department of Education:				
Child Nutrition Cluster: (5)				
School Breakfast Program	10.553	(4)	1,761,031	
National School Lunch Program	10.555	(4)	7,500,524	(6)
Total U.S. Department of Agriculture			$ 10,251,304	
U.S. Department of Housing and Urban Development:				
Passed-through State Department of Economic and Community Development:				
Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii	14.228	(4)	$ 85,524	
Total U.S. Department of Housing and Urban Development			$ 85,524	
U.S. Department of the Interior:				
Direct Program:				
Payments in-Lieu-of Taxes	15.226	N/A	$ 30,445	
Total U.S. Department of the Interior			$ 30,445	
U.S. Department of Justice:				
Direct Program:				
Equitable Sharing Program	16.922	N/A	$ 14,748	
Passed-through State Department of Finance and Administration:				
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	(4)	19,985	
Total U.S. Department of Justice			$ 34,733	
U.S. Department of Labor:				
Passed-through State Department of Labor and Workforce Development:				
COVID 19 - Unemployment Insurance	17.225	(4)	$ 4,437	
Total U.S. Department of Labor			$ 4,437	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Alcohol Open Container Requirements	20.607	(4)	$ 4,761	
Total U.S. Department of Transportation			$ 4,761	
U.S. Department of Treasury:				
Passed-through State Department of Finance and Administration:				
COVID 19 - Coronavirus Relief Fund	21.019	(4)	$ 2,807,235	(6)
Passed-through State Department of Education:				
COVID 19 - Coronavirus Relief Fund	21.019	(4)	560,742	(6)
Total U.S. Department of Treasury			$ 3,367,977	

(Continued)

Sumner County, Tennessee, and the Sumner County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Institute of Museum and Library Services:				
Passed-through State Library and Archives:				
Grants to States	45.310	(4)	$ 5,393	(6)
COVID 19 - State Library Program	45.310	(4)	8,649	(6)
Total U.S. Institute of Museum and Library Services			$ 14,042	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	(4)	$ 4,237,114	
Special Education Cluster: (5)				
Special Education - Grants to States	84.027	(4)	5,889,454	
Special Education - Preschool Grants	84.173	(4)	104,768	
Career and Technical Education - Basic Grants to States	84.048	(4)	570,195	
Education for Homeless Children and Youth	84.196	(4)	78,073	
Twenty-first Century Community Learning Centers	84.287	(4)	558,731	
English Language Acquisition State Grants	84.365	(4)	155,422	
Supporting Effective Instruction State Grants	84.367	(4)	715,938	
Student Support and Academic Enrichment Program	84.424	(4)	309,469	
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	(4)	3,154,811	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(4)	3,530,004	(6)
Total U.S. Department of Education			$ 19,303,979	
U.S. Election Assistance Commission:				
Passed-through Tennessee Department of State:				
COVID 19 - 2020 HAVA Election Security Grants	90.404	(4)	$ 185,429	
Total U.S. Election Assistance Commission			$ 185,429	
U.S. Department of Health and Human Services:				
Passed-through State Department of Administration for Children and Families:				
477 Cluster: (5)				
COVID 19 - Temporary Assistance for Needy Families (TANF)	93.558	(4)	$ 18,301	
Total U.S. Department of Health and Human Services			$ 18,301	
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Emergency Management Performance Grants	97.042	(4)	$ 46,350	
Homeland Security Grant Program	97.067	(4)	72,309	
Total U.S. Department of Homeland Security			$ 118,659	
Total Expenditures of Federal Awards			$ 33,419,591	

(Continued)

Sumner County, Tennessee, and the Sumner County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7) (Cont.)

	Federal Assistance Listings Number	Contract Number	Expenditures
State Grants			
Litter Program - State Department of Transportation	N/A	(4)	$ 72,421
Juvenile Justice State Supplement Funds - State Commission on Children and Youth	N/A	(4)	9,000
Juvenile Access and Visitation Grant - State Administration Office of the Courts	N/A	(4)	4,667
Three Star Program - State Department on Economic and Community Development	N/A	(4)	50,000
Assessor Incentive Pay - Comptroller of the Treasury	N/A	(4)	2,000
Tennessee Highway Safety Office (THS) Recovery Court Enhancements Program - State Department of Mental Health and Substance Abuse Services	N/A	(4)	58,592
Lottery for Education: Afterschool Program - State Department of Education	N/A	(4)	274,709
Early Childhood Education - State Department of Education	N/A	(4)	364,722
Health Department Programs - State Department of Health	N/A	(4)	1,338,787
Family Resource Center - State Department of Education	N/A	(4)	28,908
Coordinated School Health Initiative - State Department of Education	N/A	(4)	154,540
Safe Schools Act - State Department of Education	N/A	(4)	675,902
Drug Court Grant Program - State Department of Mental Health and Substance Abuse Services	N/A	(4)	154,568
Summer Learning Camp - State Department of Education	N/A	(4)	1,047,412
STREAM Mini-Camps - State Department of Education	N/A	(4)	347,647
Bridge Camps - State Department of Education	N/A	(4)	416,770
PPE (Noncash Assistance) - State Department of Military	N/A	(4)	588,519
Learning Camp Transportation - State Department of Education	N/A	(4)	104,362
2020 Training Opportunities for the Public (TOP) GRANT - Office of the Secretary of State - Tennessee State Library and Archives	N/A	(4)	2,461
State Direct Appropriations Grant FY 2020 - State Department of Finance and Administration	N/A	(4)	2,446,959
Mental Health Transport Grant - Tennessee Office of Criminal Justice Programs	N/A	(4)	103,337
Statewide Student Management System (SSMS) - State Department of Education	N/A	(4)	46,284
Work Based Learning - State Department of Economic and Community Development	N/A	(4)	30,000
Total State Grants			$ 8,322,567

FAL = Federal Assistance Listings
N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Sumner County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) No amounts ($0) were passed-through to subrecipients.
(4) Information not available.
(5) Child Nutrition Cluster total $10,251,304; Special Education Cluster total $5,994,222; 477 Cluster total $18,301.
(6) Total FAL No 10.555 is $8,490,273; Total FAL No. 21.019 is $3.367.977; Total FAL No. 45.310 is $14,042; Total FAL No. 84.25D is $6,684,815.
(1) For the year ended June 30, 2021, Sumner County received donated PPE valued at $2,354,076 ($1,765,557 federal and $588,519 state) from the Tennessee Department of Military. These donations were unaudited.

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

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Sumner County, Tennessee, for the year ended June 30, 2021.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status

There were no prior-year findings to report

Prior-year Federal Awards Findings

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

SUMNER COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Sumner 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:

* Assistance Listings Number: 21.019	COVID 19 - Coronavirus Relief Fund
* Assistance Listings Numbers: 84.027 and 84.173	Special Education Cluster: Special Education - Grants to States and Special Education - Preschool Grants
* Assistance Listings Number: 84.425D	COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I and ESSER II)

8. Dollar threshold used to distinguish between Type A and Type B Programs. **$1,002,588**

9. Auditee qualified as low-risk auditee? **YES**

PART II, FINDINGS RELATED TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our audit, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. A written response for the finding is paraphrased and presented following the finding and recommendation. Management's corrective action plan, whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF FINANCE DIRECTOR

FINDING 2021-001 **SALARIES EXCEEDED APPROPRIATIONS IN SEVERAL SALARY LINE-ITEMS**
(Noncompliance Under *Government Auditing Standards)*

Salaries exceeded appropriations in 18 of 196 salary line-items in the General Fund by amounts ranging from $48 to $17,333 and in two of 18 salary line-items in the Highway/Public Works Fund by amounts ranging from $71 to $1,392. The budget resolution approved by the county commission states that the salary, wages, or remuneration 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. This finding resulted from a lack of management coordination.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

The finance department is required to follow applicable laws, regulations, and accounting principles generally accepted in the United States of America. Section 5-9-407, *Tennessee Code Annotated* is clear, an official or department head must request any budgetary adjustments for their office or department. Additionally, the Financial Management Modernization System of 2012 reinforces this by requiring the explicit consent of any official, head or any department, or head of any division affected by any budgetary adjustment. Any employee with compensable hours as defined by the Fair Labor Standards Act (FLSA) within a fiscal year is an expenditure of that fiscal year. Therefore, a department or office creates an expenditure when allowing employees to work compensable time.

As none of the aforementioned salary line-items that exceeded appropriations are in the finance department's budget, I have no effective mechanism – or authority – to completely prevent such overages. In addition to the county's current procedures, the finance department will, in the future, report any estimated violations of the county's appropriation resolution to the Sumner County Budget Committee, so the committee can determine the appropriate action. However, I do note that with offices and departments working until midnight on the last day of the fiscal year, it is probable that violations will continue.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2021.

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

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF FINANCE DIRECTOR		
2021-001	Salaries exceeded appropriations in several salary line-items.	260

SUMNER COUNTY, TENNESSEE
DEPARTMENT OF FINANCE
DAVID LAWING, DIRECTOR
355 North Belvedere Drive, Room 302
Gallatin, Tennessee 37066
Phone: (615) 451-6033

FINDING: THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS

Response and Corrective Action Plan Prepared by:
David Lawing, Director of Finance

Person Responsible for Implementing the Corrective Action:
David Lawing, Director of Finance

Anticipated Completion Date of Corrective Action:
In May of 2022

Repeat Finding:
No

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

Planned Corrective Action:
Report any estimated violations of the county's appropriation resolution to the Sumner County Budget Committee so that the committee can determine the appropriate action.

Signature: David A Lawing

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 Sumner County.

SUMNER COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING COVERING ALL COUNTY DEPARTMENTS

Sumner County operates under the provisions of Chapter 70, Private Acts of 2012, and Chapter 8, Private Acts of 2019, which provide for all funds under the supervision of the county mayor and superintendent of roads to be centralized. However, these provisions do not require the funds under the supervision of the school department to be centralized. Sound business practices dictate that establishing a central system for all county departments would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing covering all departments 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 covering all departments is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Sumner County. Therefore, we recommend that the county commission consider amending their existing private act to require a central system of accounting, budgeting, and purchasing covering all county departments.