ANNUAL COMPREHENSIVE FINANCIAL REPORT

ANDERSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2022

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ROBBY HOLBROOK
Finance Director
Anderson County, Tennessee

Independent Audit Performed by:

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

MARK TREECE, CPA, CGFM
Audit Manager

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

ANDERSON COUNTY, TENNESSEE
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Summary of Audit Findings

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

Scope

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

Results

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

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

Findings

The following are summaries of the audit findings:

OFFICE OF DIRECTOR OF SCHOOLS

- ♦ A former school department employee misappropriated funds totaling at least $23,311.

OFFICE OF COUNTY MAYOR

- ♦ Allegations involving the Anderson County Animal Shelter are currently under investigation.

Introductory Section

ANDERSON COUNTY GOVERNMENT

ROBERT J. HOLBROOK
FINANCE DIRECTOR

Letter of Transmittal

November 07, 2022

To: The Citizens, Members of the Board of Commissioners,
and Mayor of Anderson County, Tennessee

The Annual Comprehensive Financial Report (ACFR) of Anderson County, Tennessee, for the year ended June 30, 2022, is hereby submitted. As required by state statutes, local governments must publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be conducted by the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit, or by independent public accountants, within six months of the close of each fiscal year. This report was prepared by the county's Finance Department in conjunction with the State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit.

The ACFR consists of management's representations concerning the finances of Anderson County. As such, management assumes full responsibility for the completeness and reliability of all of the information contained in the report. To provide a reasonable basis for making these representations, the management of Anderson County has established a comprehensive internal control framework for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit has issued an unmodified opinion on the financial statements of Anderson County, Tennessee for the fiscal year ended June 30, 2022. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, assessing significant estimates made by management, and evaluating the overall presentation of financial statements. The independent auditor's report is presented as the first item in the Financial Section of this report.

The independent audit of the financial statements of Anderson County was part of broader federally mandated Single Audit designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair

100 NORTH MAIN STREET SUITE 212 • CLINTON, TENNESSEE • 37716
PHONE: (865) 264-6311 • EMAIL: RHOLBROOK@ANDERSONCOUNTYTN.GOV

presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Both of these reports are included under the Single Audit Section of the ACFR.

Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview, and analysis of the basic financial statements. Management believes that the MD&A complements this letter of transmittal and readers will benefit by reading it in conjunction with this letter. Anderson County's MD&A is located immediately following the report of the independent auditor.

Profile of the Government

Anderson County was established on November 6, 1801 by Private Act of the State of Tennessee. The county is named after Joseph Anderson, who was the U.S. senator from Tennessee at the time. The county is located in the eastern portion of the state. The bordering counties are Campbell (north), Union (northeast), Knox (southeast), Roane (southwest), Morgan (west), and Scott (northwest). Anderson County occupies a land area of approximately 345 square miles and serves a population of 77,576, per the U.S. Census Bureau 2021 Decennial Census.

Anderson County operates as a political subdivision of the state as provided by the Tennessee Constitution. As a political subdivision of the state, Anderson County is subject to control by the Tennessee General Assembly. The county has no authority except that expressly given by state statutes. Anderson County is empowered to levy a property tax on both real and personal property located within its boundaries. The county utilizes this power to provide a material portion of the revenue required for the operation of various funds and services. Management believes the county has exercised this power in a manner that minimizes the effect on county taxpayers.

Anderson County has operated under a County Mayor – County Commission form of government since September 1, 1980. The Anderson County Commission consists of a 16-member board elected from eight districts within the county (two commissioners from each district). Policymaking and legislative authority is vested in the Board of Commissioners. The Board of Commissioners is responsible for various tasks, including but not limited to adopting the annual budget, setting the property tax levy, appointing various board and committee members, and establishing local ordinances. Voters elect the County Mayor for a four-year term as the county's Chief Executive Officer. The County Mayor is responsible for carrying out the policies and ordinances of the Board of Commissioners, overseeing the day-to-day operations of the government, and appointing or recommending for appointment various department heads. In addition, the County Mayor serves as an ex-officio member of the Board of Commissioners and as a member of various boards, committees, and commissions.

Anderson County adopted the "County Financial Management System of 1981" in February 2016. Adoption of this local option law created a County Finance Department and County Finance Committee. In May 2016, the county hired a certified public accountant to serve as Finance Director. This individual left the position effective May 24, 2019. In compliance with controlling statutes, the Deputy Finance Director assumed the position of Interim Finance Director. In July 2021, the Finance Committee named the Interim Finance Director as Finance Director.

Anderson County provides a full range of essential services, including police; solid waste disposal; emergency medical services; emergency management planning; recreational activities and cultural events; construction and maintenance of highways, streets, and other infrastructure; and acquisition of capital assets necessary for the performance of the aforementioned services.

Additionally, Anderson County is financially responsible for a legally separate school district. The Anderson County School Department's financial statements are reported separately herein as a Discretely Presented Component Unit (DCPU). This DPCU was audited by the State of Tennessee, Comptroller of the Treasury, Division of Local Governmental Audit. Another entity that qualifies as a DPCU is the Anderson County Emergency Communications District (E911). The qualifying factors are that the Anderson County Board of Commissioners appoints the governing body of the entity and must approve most debt instruments prior to the entity issuing debt. An independent auditor other than the State of Tennessee, Comptroller of the Treasury, Division of Local Governmental Audit audited E911. That auditor has provided audited financial statements and related footnotes for inclusion in the Annual Comprehensive Financial Report of Anderson County. Please see Note 1.A for additional information on these legally separate entities along with the county's other related organizations. These notes immediately follow the Basic Financial Statements.

Budgetary Process

Anderson County is required to adopt an annual budget in compliance with state statutes. The annual budget serves as the foundation for the county's financial planning and control. As required, each department submits an itemized statement of appropriations needed for the upcoming year to the Finance Director. The Finance Director prepares and submits a consolidated budget to the Budget Committee. According to *Tennessee Code Annotated §§ 5-21-110 & 111*, the Budget Committee shall vote to approve or reject the proposed budgets for all departments, offices and agencies. Upon approval by the Budget Committee, a summary of the recommended budget, budget appropriation resolution, tax levy resolution, and a notice of public hearing are published in a paper of general circulation. After the public hearing, the Board of Commissioners votes to approve the budget and resolutions as presented or to send them back to the Budget Committee for revisions. Upon the Board of Commissioners approval of the proposed budget and resolutions, the budget is sent to the state for final approval. After state approval, any and all future transfers of appropriations between major headings in the budget and increases in appropriations that require additional resources or funding must be approved by the Board of Commissioners.

For the General Fund and other major funds, budgetary statements that reflect actual, originally budgeted, and final budgeted revenues and expenditures are included as part of the Basic Financial Statements. Budgetary statements for other governmental funds of the primary government and the Discretely Presented School Department are included in the Combining and Individual Funds portion of the Annual Comprehensive Financial Report.

The Finance Department, elected officials, department heads, and agency leaders, understand the importance of proper budget management and take care to ensure that their budgets are followed during their day to day operations. However, due to emergencies and other unforeseeable circumstances, in some cases expenditures exceeding appropriations may be unavoidable.

Local Economy

Anderson County is centrally located in the eastern United States. The county is adjacent to thousands of industrial and commercial customers concentrated in an eight-state area and is within 500 miles of approximately one-third of the population of the United States.

The county's largest employer is the U.S. Department of Energy (DOE)/Consolidated Nuclear Security Complex (CNS). The DOE Oak Ridge Reservation, which includes the CNS-Y-12 National Security Complex, is located in Anderson County. These DOE facilities are vital to the nation's scientific research and development, environmental remediation, weapons disarmament, and the development of alternative types of energy and materials.

Anderson County is home to such diverse companies as Carlstar Group, Mag USA Inc., Energy Solutions, Powder Cote II, Remotec, Navarro Research and Engineering, and Leidos. Anderson County is also home to three top global automotive component manufacturers, Eagle Bend Manufacturing, Aisin Automotive, and SL Tennessee. Table 17 in the Statistical Section of this report lists the top 12 employers in the county.

The county's employment rate for the 2021-2022 fiscal year ranged from a low of 2.8% in November 2021 to a high of 4.2% in June 2022. More recent data indicates that the unemployment rate has continued to decline, with a 2.9% unemployment rate for September 2022.

The continued positive trends of low interest rates, increased DOE spending, and stable consumer spending enables Anderson County to remain an attractive location for future economic development. Although government funded operations are still a strong factor in the local economy, service and manufacturing related employment are also important. Numerous recent housing starts along with new retail development are factors that also enhance the county's appeal for continued economic development.

Long-term Financial Planning and Major Initiatives

Anderson County continues to work diligently to keep new debt issues to a minimum. During fiscal year 2022, the county issued no new debt.

With economic uncertainty around the nation and globally, Anderson County continues to closely monitor its unassigned fund balances and remains open to long-term financing options for large capital projects, if conditions warrant. The county's General Fund Unassigned Fund minimum fund balance policy requires a two-thirds (2/3) approval vote by the Board of Commissioners in order for the fund balance to be drawn below $5.5 million. For the year ended June 30, 2022, the General Fund Unassigned Fund Balance increased by $336,026 (3%) to a total of $11,248,265. Anderson County maintains a credit rating of Aa2 from Moody's Investor Service, which was last updated in August 2021. The county's capacity to meet its financial commitments remains very strong.

Major initiatives started or advanced include:

- Continued shift towards pay-as-you-go funding of capital needs for schools and county general fund operations
- Renovation of Senior Center

- Continued modernization and relocation of convenience centers
- Partnering with Tennessee College of Applied Technology, Roane State Community College, and SL Tennessee to open a new Workforce Center
- Leveraging American Rescue Plan (ARP) funding for capital purchases including ambulances and police vehicles; establishing a Fire Department Training Center; and water, sewer and wastewater improvements throughout the County
- Anderson County Park improvements and expansion

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Anderson County for its Annual Financial Report for the fiscal year ended June 30, 2021. This was the twenty-sixth consecutive year that Anderson County achieved this prestigious award. To be awarded a Certificate of Achievement, the county must publish an easily readable and efficiently organized Annual Financial Report that satisfies Generally Accepted Accounting Principles (GAAP) and applicable legal requirements.

The Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current Annual Comprehensive Financial Report continues to conform to the high standards of the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting this report to the GFOA to determine its eligibility for another certificate.

Also, Anderson County received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for its fiscal year 2021 annual condensed financial report. To receive this award, a government unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

The preparation of this Annual Comprehensive Financial Report would not have been possible without the skill, effort and dedication of the entire Finance Department. I would like to extend my sincerest gratitude to Katherine Ajmeri, Randy Walters, Lydia Beckwith, Kayla Childress, Royden Crocker, Karen Holbrook, Paul Richardson, and Grace Webb. I would also like to thank the staff of the county's Information Technology Department for keeping our accounting systems secure and operational. Additionally, I want to acknowledge and thank our audit team from State of Tennessee's Comptroller of the Treasury, Division of Local Government Audit for their work and guidance supporting the preparation of this report. Finally, I wish to express my appreciation to the County Mayor and Board of County Commissioners for their interest, support, and leadership in the financial condition and operations of the county.

Sincerely,

Robert J. Holbrook

Robert J. Holbrook
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Anderson County
Tennessee

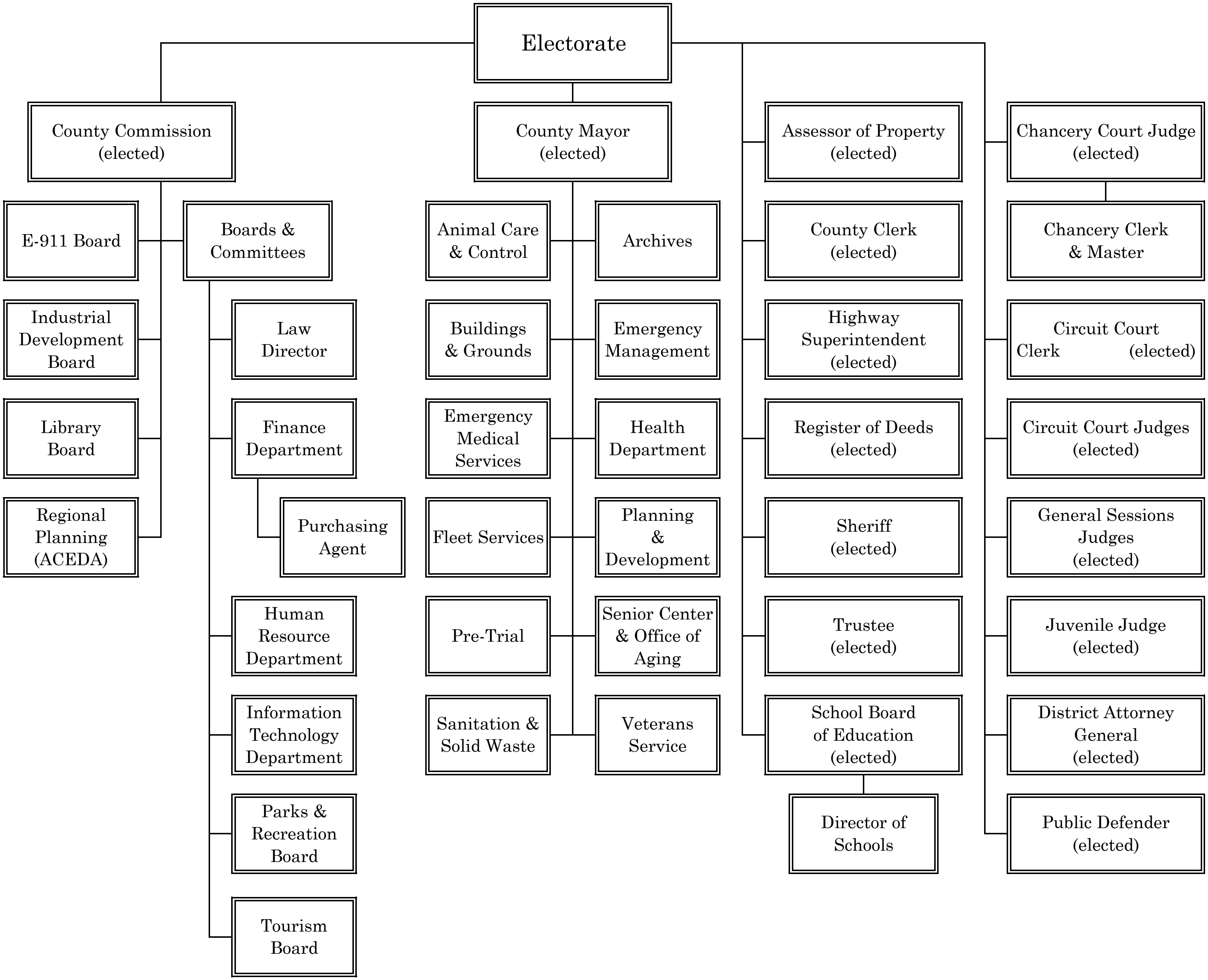
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

Anderson County, Tennessee
Organization Chart



Anderson County Officials
June 30, 2022

Officials

Theresa Frank, County Mayor
Gary Long, Highway Superintendent
Dr. Tim Parrott, Director of Schools
Regina Copeland, Trustee
Johnny Alley, Assessor of Property
Jeff Cole, County Clerk
Rex Lynch, Circuit, General Sessions, and Juvenile Courts Clerk
Harold Cousins, Jr., Clerk and Master
Tim Shelton, Register of Deeds
Russell Barker, Sheriff
Robby Holbrook, Finance Director

Board of County Commissioners

Josh Anderson, Chairman	Rick Meredith
Jerry Creasey	Theresa Scott
Catherine Denenberg	Bob Smallridge
Chuck Fritts	Shain Vowell
Tim Isbel	Denver Waddell
Robert Jameson	Tracy Wandell
Robert McKamey	Jerry White
Steve Mead	Phil Yager

Financial Management Committee

Phil Yager, Chairman	Tim Isbel
Dr. Tim Parrott, Director of Schools	Rick Meredith
Theresa Frank, County Mayor	Chuck Fritts
Gary Long, Highway Superintendent	

Anderson County Officials (Cont.)

Board of Education

Dr. John Burrell, Chairman
Don Bell
Dail Cantrell
Scott Gillenwaters
Glenda Langenberg
Andy McKamey
Teresa Portwood
Jo Williams

Audit Committee

Steve Mead, Chairman
Gail Cook
Catherine Denenberg
Theresa Scott
Chuck Fritts
Bob Smallridge
Josh Anderson

FINANCIAL SECTION

Jason E. Mumpower
Comptroller

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Ambulance Service, Special Purpose, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Anderson County Emergency Communications District, which represent 1.62 percent, 2.41 percent, and .69 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We also did not audit the financial statements of the Internal School Fund, a special revenue fund of the discretely presented Anderson County School Department, which represent 1.4 percent, 2.07 percent, and 2.29 percent, respectively, of the assets, net position, and revenues of the discretely presented Anderson County School Department. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Anderson County Emergency Communications District and the Internal School Fund of the Anderson County School Department, are based solely on the reports of the other auditors.

Cordell Hull Building | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Anderson County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

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

Emphasis of Matter

We draw attention to Note 1.D.11. to the financial statements, which describes a restatement increasing the discretely presented Anderson County School Department's beginning net position by $74,629 on the Government-wide Statement of Activities. This restatement was necessary because of the transitional requirements of GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Anderson County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Anderson County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Anderson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds, combining and individual fund financial statements of the Anderson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, on our consideration of Anderson 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 Anderson 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 Anderson County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

November 7, 2022

JEM/tg

Anderson County, Tennessee
Management's Discussion and Analysis
For the Year Ended June 30, 2022

The management of Anderson County, Tennessee presents readers of Anderson County's annual financial statements this narrative overview and analysis of the financial activities of Anderson County for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with additional information furnished in the Letter of Transmittal found in the introductory section of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of Anderson County Primary Government exceeded liabilities and deferred inflows at the end of the fiscal year by $25,054,783 (net position). Of this amount, a negative $14,094,057 represents unrestricted net position. The reason for the negative amount will be addressed later in this narrative.

- Anderson County's previous year net position of $18,640,027 increased $6,414,756 to a June 30, 2022 balance of $25,054,783. This increase represents a 34.4% increase from the previous year.

- At the end of the fiscal year, Anderson County's governmental funds reported total combined fund balances of $27,122,744, a decrease of $1,391,806 in comparison with the prior year. Approximately 41.5% of this amount, or $11,248,265 is available for spending at the county's discretion (*unassigned fund balance*).

- At the end of the fiscal year, unrestricted fund balance (the total of the *committed*, *assigned* and *unassigned* components of *fund balance*) for the General Fund was $16,853,321 or approximately 55.9% of total General Fund expenditures of $30,163,102.

- Anderson County's total outstanding long-term debt and lease obligations for governmental activities decreased $4,935,082, or approximately 9.1%, during the fiscal year.

OVERVIEW OF THE FINANCIAL REPORT

The discussion and analysis provided here, and in the Letter of Transmittal, are intended to serve as an introduction to Anderson County's basic financial statements. Anderson County's basic financial statements include three primary components: (1) *government-wide financial statements*, (2) *fund financial statements*, and (3) *notes to the financial statements*. This report also includes supplementary information intended to provide additional detail to support the basic financial statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Anderson County's finances in a manner similar to a private-sector business.

The government-wide financial statements include Anderson County Government itself (known as the *primary government*), and the legally separate school system for which the county government is financially accountable. These statements also include a legally separate Anderson County Emergency Communications District (E-911). Financial information for these component units is reported separately from the financial information presented for the primary government itself. Footnotes applicable to both the primary government and the discretely presented school department are included in various footnote sections.

The Statement of Net Position (Exhibit A) presents information on all of Anderson County'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 useful indicator of whether the financial position of Anderson County is improving or declining. Table 2 in the Statistical Section provides a comparison of the net position for each fiscal year starting with 2013.

The Statement of Activities (Exhibit B) presents information showing changes to Anderson County's net position 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 in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused, vacation leave). Table 2 in the Statistical Section provides a comparison of Expenses, Program Revenue, and General Revenue and Other Changes in Net Position on an annual basis for each fiscal year starting with 2013.

The government-wide financial statements distinguish functions of Anderson County 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 governmental activities of Anderson County include general government; finance; administration of justice; public safety; public health and welfare; social, cultural and recreational services; agricultural and natural resources; emergency medical services/ambulance; highway/public works; interest on long-term debt; and education.

The county does not currently have any functions that are classified as business-type activities.

Fund Financial Statements. A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Anderson County, like other state and local governments, uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the county can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

Governmental Funds. Management uses *governmental funds* 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, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the 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.* By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliation to facilitate this comparison.

Anderson County maintains fourteen individual governmental funds. Information for the four funds that are considered major funds is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. These four funds are the General Fund, the Ambulance Service Fund (a major Special Revenue fund), the Highway/Public Works fund (a major Special Revenue fund), and Special Purpose Fund (for American Rescue Plan activity). Data from the other ten governmental funds are combined into a single aggregated presentation. Data relating to each of the non-major governmental funds is provided in the form of Combining and Individual Fund Financial Statements and Schedules of this report.

The discretely presented component unit (DPCU) School Department maintains six individual governmental funds. The General Purpose School Fund and the School Federal Projects Fund are considered major funds, with the remaining four funds combined into a single, aggregated amount with detail provided in the Combining and Individual Fund Financial Statements and Schedules.

Anderson County adopts an annually appropriated budget for each of the primary government's governmental funds. The basic financial statement section includes the budgets for the General Fund, the Ambulance Service Fund, the Special Purpose Fund, and the Highway/Public Works Fund. The budgets for other governmental funds are presented in the Non-major Governmental Funds section of this report. Budgets for each fund of the discretely presented component unit (DPCU) School Department are presented in the Component Unit section of this report.

Budgetary comparison statements have been provided for these funds, and other funds, to demonstrate compliance with their budgets. The basic governmental fund financial statements can be found in Exhibits C-1 through C-8 of this report.

Proprietary Funds. P*roprietary funds* are used to account for activities where the emphasis is placed on net income determination. There are two types of proprietary funds – *enterprise funds* and *internal service funds*. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The county does not currently have any business-type activities. Internal service funds are used to accumulate and allocate costs internally among various county functions. The county utilizes one internal service fund to account for employee health insurance related activities. Because the internal service fund benefits governmental functions, its assets and liabilities have been included with governmental activities in the government-wide financial statements and are presented separately in the fund financial statements.

The proprietary fund financial statements can be found in Exhibits D-1 through D-3 of this report.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support Anderson County Government programs or operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The county's fiduciary funds consist of the Cities Sales Tax, Clinton School Average Daily Attendance Tax, Oak Ridge School Average Daily Attendance Tax, Constitutional Officers – Custodial, Judicial District Drug, and District Attorney General Funds, which are combined into custodial funds on the fiduciary funds financial statements.

The basic fiduciary funds financial statements can be found on Exhibits E-1 and E-2 of this report. Exhibits H-1 and H-2 will provide additional details pertaining to financial activities on each of these fiduciary funds.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. Page references for the notes can be found on "The Index and Notes to the Financial Statements" following the Basic Financial Statements of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report presents required information concerning pension and other post-employment benefits (OPEB). This information is presented in the Required Supplementary Information Section of this report.

The combining statements for non-major governmental funds are presented immediately following the notes to the required supplementary information. Page references for Combining and Individual Fund Statements and Schedules can be found in the table of contents.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position (surplus or deficit) may serve as a useful indicator of a government's financial position. Anderson County's assets and deferred outflows exceeded liabilities and deferred inflows by $25,054,783 at the close of the fiscal year.

The Constitution of the State of Tennessee authorizes the local legislative body to issue debt. Therefore, when the Anderson County Board of Education requires additional money to fund school construction and equipment, the Anderson County Government must issue the related debt. As of June 30, 2022, Anderson County has outstanding debt totaling $49,087,952. Of the county's total outstanding debt, $29,007,952, or approximately 59.1% is for the benefit of the Anderson County Board of Education. This debt will be paid from the Rural School Debt Service and Education Debt Service Funds by contributions from the Anderson County

School Department and other local revenue (property taxes and interest earned on investments), as authorized by the Anderson County Board of Commissioners.

Anderson County's Statement of Net Position – Primary Government

	Governmental Activities	
	2022	2021
Current and Other Assets	$ 68,393,608	$ 58,214,858
Capital Assets	43,665,037	43,921,208
Total Assets	$ 112,058,645	$ 102,136,066
Total Deferred Outflows of Resources	$ 5,610,134	$ 2,384,796
Current Liabilities	$ 8,689,616	$ 2,826,907
Long Term Liabilities	54,768,440	61,402,897
Total Liabilities	$ 63,458,056	$ 64,229,804
Total Deferred Inflows of Resources	$ 29,155,940	$ 21,651,031
Net Position		
Net Investment in Capital Assets	$ 21,862,495	$ 19,635,386
Restricted	17,286,345	12,533,940
Unrestricted	(14,094,057)	(13,529,299)
Total Net Position	$ 25,054,783	$ 18,640,027

Anderson County's Statement of Net Position – DPCU School Department

	Governmental Activities	
	2022	2021
Current and Other Assets	$ 84,516,222	$ 49,558,688
Capital Assets	53,925,742	52,889,210
Total Assets	$ 138,441,964	$ 102,447,898
Total Deferred Outflows of Resources	$ 16,565,267	$ 7,052,771
Current Liabilities	$ 3,538,025	$ 2,899,159
Noncurrent Liabilities	7,545,172	5,381,045
Total Liabilities	$ 11,083,197	$ 8,280,204
Total Deferred Inflows of Resources	$ 50,114,484	$ 21,559,094
Net Position		
Net Investment in Capital Assets	$ 53,925,742	$ 52,889,210
Restricted	43,863,248	13,199,273
Unrestricted	(3,979,440)	13,572,888
Total Net Position	$ 93,809,550	$ 79,661,371

The largest portion of Anderson County's net position, totaling $21,862,495, is its net investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure less the related outstanding debt used to acquire those assets). The largest portion of the DPCU School Department net position is its net investment in capital assets of $53,925,742. Both Anderson County and the DPCU School Department use these capital assets to provide a variety of services to citizens. Accordingly, these assets are not available for future spending. Although Anderson County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of Anderson County's Net Position totaling $17,286,345 represents resources that are subject to external restrictions on how they may be used. The restricted total for the DPCU School Department is $43,863,248.

Anderson County's Governmental Activities Unrestricted Net Position is a negative $14,094,057. The DPCU School Department's Unrestricted Net Position is a negative $3,979,440. The negative balance represents non-capital related assets net of Anderson County's Government Activities debt. Both of these amounts are the result of certain capital assets being reflected as part of the Net Investments in Capital Assets in the DPCU School Department. These assets were financed by debt, which is included in the Long Term Liabilities of the Primary Government.

Governmental Activities. The net position for governmental activities increased $6,414,756 from the prior fiscal year balance of $18,640,027 to a June 30, 2022 balance of $25,054,783.

Revenues on the government-wide Statement of Activities are broken into two major categories –program revenues and general revenues.

Program revenues are comprised of three types: charges for services to customers, operating grants and contributions (restricted for a specific purpose), and capital grants and contributions (restricted for a specific purpose).

General revenues are all revenues that do not qualify as program revenues and are the largest revenue category. For the county, local taxes are the largest revenue source within this major category. For the DPCU School Department, local taxes, contributions from state and federal government, and various unrestricted grants are the largest revenue sources.

Anderson County's Statement of Activities – Primary Government

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for Current Services	$ 14,356,302	$ 14,698,025
Operating Grants and Contributions	5,547,507	6,510,815
Capital Grants and Contributions	764,081	943,708
Total Program Revenue	$ 20,667,890	$ 22,152,548
General Revenues		
Local Taxes	$ 27,284,338	$ 26,178,657
Grants and Contributions Not Restricted for Specific Programs	4,710,914	7,518,593
Unrestricted Investment Income	15,427	35,059
Miscellaneous Revenue	13,401	37,697
Total General Revenues	$ 32,024,080	$ 33,770,006
Total Revenues	$ 52,691,970	$ 55,922,554

Anderson County's Statement of Activities – Primary Government (Cont.)

	Governmental Activities	
	2022	2021
Expenses		
General Government	$ 7,044,697	$ 5,518,070
Finance	3,128,175	3,171,245
Administration of Justice	3,304,519	3,310,179
Public Safety	14,839,019	14,532,992
Public Health and Welfare	9,505,014	9,394,781
Social, Cultural, and Recreational Services	878,430	1,357,703
Agriculture and Natural Resources	236,994	241,506
Highways	5,698,212	4,450,171
Interest on Long Term Debt	1,642,154	1,785,987
Total Expenses	$ 46,277,214	$ 43,762,634
Increase (Decrease) in Net Position	$ 6,414,756	$ 12,159,920
Net Position, July 1	18,640,027	6,480,107
Net Position, June 30	$ 25,054,783	$ 18,640,027

Total Program Revenue decreased from the previous year by $1,484,658, and General Revenue decreased from the previous year by $1,745,926, for an overall percentage decrease of 5.8%.

Total Expenses increased by $2,514,580 from the previous year, for an overall percentage increase of 5.7%.

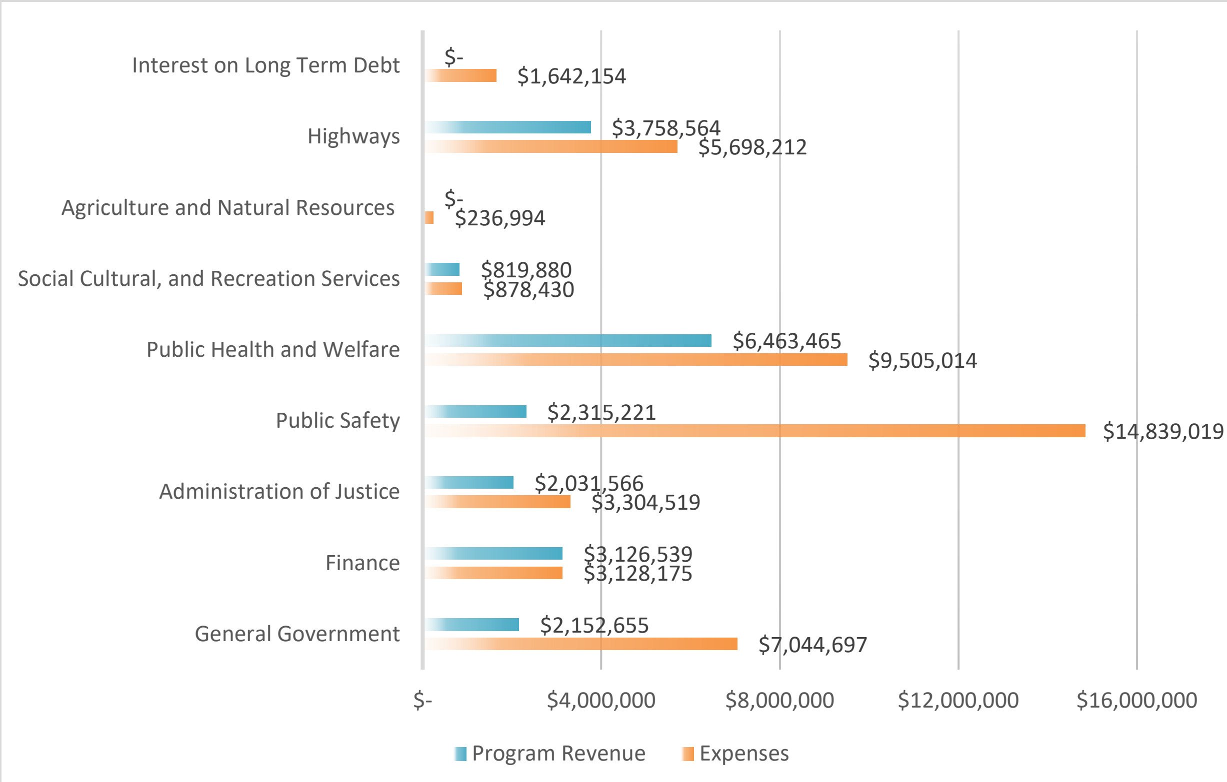
Anderson County's Statement of Activities – DPCU School Department

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for Current Services	$ 622,311	$ 523,732
Operating Grants and Contributions	20,429,566	19,848,141
Capital Grants and Contributions	1,428,961	62,084
Total Program Revenue	$ 22,480,838	$ 20,433,957
General Revenues		
Local Taxes	$ 31,069,267	$ 30,478,424
State and Federal Unrestricted	36,391,226	34,154,393
Unrestricted Investment Income	9,612	17,690
Gain on Investments	0	87,594
Miscellaneous Revenue	100,657	84,766
Total General Revenues	$ 67,570,762	$ 64,822,867
Total Revenues	$ 90,051,600	$ 85,256,824
Expenses		
Education	$ 75,978,050	$ 78,425,626
Total Expenses	$ 75,978,050	$ 78,425,626
Increase (Decrease) in Net Position	$ 14,073,550	$ 6,831,198
Net Position, July 1	79,661,371	71,309,274
Restatement	74,629	1,520,899
Net Position, June 30	$ 93,809,550	$ 79,661,371

Total revenues increased $4,794,776 with the majority of the increase, at 46.6%, coming from Unrestricted State and Federal General Revenues.

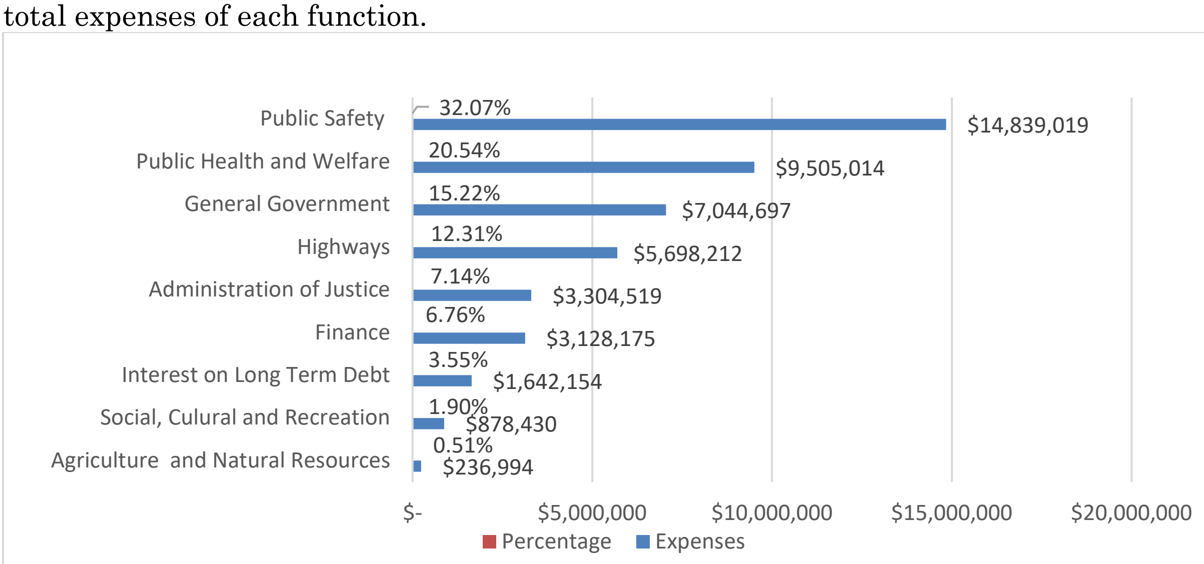
The restatement of beginning net position in 2022 was necessary to restate the carrying value of an intangible right-to-use asset due to the implementation of GASB Statement 87. The restatement of beginning net position in 2021 was necessary to reflect the beginning balance of the Internal School fund, which is presented in the financial statements due to the implementation of GASB Statement 84.

Anderson County Expense and Program Revenue for Governmental Activities



Program expenses exceeded program revenues for governmental activities by $25,609,324 and was primarily funded with Property Taxes, Local Option Sales Tax, and Grants and Contributions Not Restricted to Specific Programs.

The following chart ranks the expense functions by amount and reflects the percentage of the total expenses of each function.



Expenses for Public Safety, Public Health & Welfare, General Government, and Highways are the largest expense components for Anderson County, which when combined total $37,086,942, and are approximately 80.1% of total expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Anderson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Anderson County's *governmental funds* is to provide information on the near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Anderson County's financing requirements. In particular, *unassigned fund balance* (only reflected in the General Fund unless another fund has a deficit in the fund equity section) may serve as a useful measure of a government's net resources available for discretionary use. This amount represents the portion of fund balance which has not yet been limited to use for a particular purpose by an external party, Anderson County Government itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes.

At June 30, 2022, Anderson County's governmental funds reported combined ending fund balances of $27,122,744 a decrease of $1,391,806 from the prior year balance of $28,514,550.

Detailed analysis of the decrease in ending fund balance can be found on Exhibit C-3 Statement of Revenues, Expenditures, and Changes in Fund Balance.

Approximately 41.5% of the fund balance amount, or $11,248,265, constitutes *unassigned fund balance* available for spending at the government's discretion. The remainder of fund balance is classified as follows:

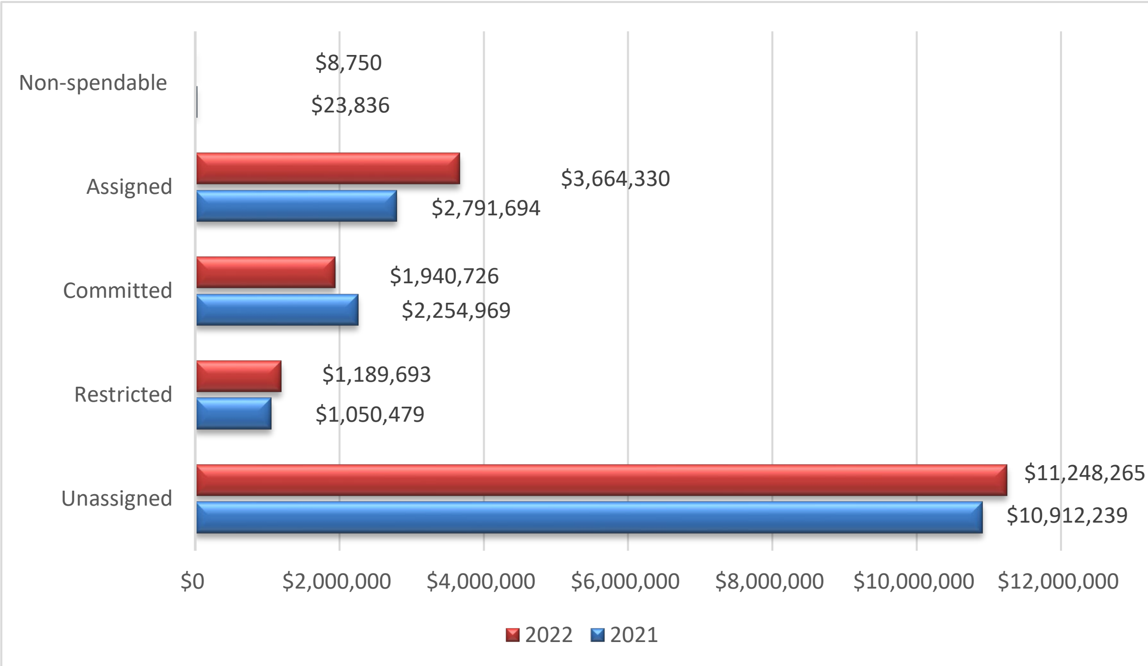
(1) non-spendable -(for prepaid items and inventory) $86,420;

(2) restricted for particular purposes - (for various expense functions) $8,697,319;

(3) committed for particular purposes - (for various expense functions) $3,426,410;

(4) assigned for particular purposes $3,664,330.

Anderson County General Fund Components of Fund Balance



The General Fund is the primary operating fund of Anderson County. At the end of the current fiscal year, unassigned fund balance increased to $11,248,265 and the total fund balance increased to $18,051,764. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenses.

<u>Anderson County's General Fund Liquidity</u>

	2022	2021
Total General Fund Expenditures	$ 30,163,102	$ 28,756,682
Unassigned Fund Balance to Total General Fund Expenditures	37.3%	37.9%
Total Fund Balance to Total General Fund Expenditures	59.8%	59.2%

Summary of Other Major Funds Fund Balances

The Ambulance Service Fund balance was $1,130,464 which was a decrease of $186,686 from the beginning fund balance of $1,317,150. The primary component of this decrease was a reduction in Federal Government Revenues of $752,763.

The Highway Fund balance of $4,819,945 decreased $340,768 from the beginning fund balance of $5,160,713.

The DPCU School Department's main operating fund is the General Purpose School Fund. At the close of fiscal year, the fund balance of this fund was $19,650,162 with an unassigned balance of $16,669,468. The other components of fund balance were Restricted of $1,257,993 and Assigned of $1,722,701. The balance in this fund increased $4,392,343 during the fiscal year. The unassigned balance represents 26.4% of current year expenditures.

BUDGETARY HIGHLIGHTS

Original Budget compared to Final Budget. During the fiscal year, additional appropriations were made to the original General Fund budget. The following table summarizes these additional appropriations:

	Original	Amended	Increase (Decrease)
General Fund Appropriations			
General Government	$ 4,091,434	$ 6,380,818	$ 2,289,384
Finance	3,532,337	3,727,774	195,437
Administration of Justice	3,743,542	3,866,667	123,125
Public Safety	15,291,293	16,382,667	1,091,374
Public Health and Welfare	1,494,234	1,650,206	155,972
Social, Cultural, and Recreational Services	131,353	172,748	41,395
Agriculture and Natural Resources	255,048	255,048	0
Other Operations	969,520	1,442,385	472,865
Interest on Debt	18,000	18,000	0
Capital Projects	630,370	630,370	0
Total	$ 30,157,131	$ 34,526,683	$ 4,369,552

Either additional revenue from the State of Tennessee, Other Revenues, or the use of beginning fund balance funded these additional expenses.

Final budget compared to actual results of the General Fund.

Actual revenue was $88,679 more than anticipated. The most significant factors affecting revenue were Local Taxes revenue exceeding budget by $1,070,886 and negative budget variances for State and Federal revenues of $886,526 and $548,769 respectively. At the close of the fiscal year, actual expenditures and encumbrances were $4,494,067 less than budgetary estimates. Expenditures in the each of following functions were held below appropriations by amounts in excess of $300,000:

- $1,274,143 in Public Safety,
- $904,438 in General Government,
- $630,370 in Capital Projects,
- $470,818 in Public Health and Welfare,
- $439,468 in Other Operations
- $357,865 in Administration of Justice, and
- $342,753 in Finance

Exhibit C-5 provides additional details on actual revenue and expenditure variances from amended budgets.

Proprietary Fund
Anderson County's proprietary fund statements provide the same type of information found in the government-wide financial statements.

Net Position of Internal Service Fund

	Proprietary Fund	
	2022	2021
Employee Health Insurance Fund	$ 1,639,403	$ 1,193,059

Net position increased by $446,344. The proprietary fund financial statements are included as Exhibits D-1 through D-3.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. Anderson County's investment in capital assets for its governmental activities as of June 30, 2022 totals $43,665,037 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings and improvements, other capital assets (including vehicles and equipment), and infrastructure (highways and bridges). The net decrease in capital assets for the current fiscal year was $256,171, or approximately 0.6%.

Anderson County's Capital Assets (net of depreciation)

	Governmental Activities	
	2022	2021
Land	$ 2,470,802	$ 2,470,802
Construction in Progress	38,159	8,081,208
Buildings and Improvements	29,458,089	21,513,739
Other Capital Assets	6,993,443	6,916,122
Infrastructure	4,704,544	4,939,337
Total	$ 43,665,037	$ 43,921,208

Long-term Debt and Lease Obligations. At the end of the 2022 fiscal year, Anderson County Government had total debt and lease obligations outstanding of $49,263,935. All debt is backed by the full faith and credit of the county government.

Anderson County's Outstanding Debt and Lease Obligations

	Governmental Activities	
	2022	2021
Notes Payable	$ 2,952	$ 744,602
Other Loans Payable	6,445,000	7,654,000
Bonds Payable	42,640,000	45,525,000
Lease Payable	175,983	275,415
Total	$ 49,263,935	$ 54,199,017

Anderson County's total debt and lease obligations decreased $4,935,082, or approximately 9.1%, during the current fiscal year.

Currently, state statutes do not limit the amount of general obligation debt a government entity may issue. Anderson County's bond rating from Moody's Investor Services was Aa2 as of August 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Statistical Section of this Annual Comprehensive Financial Report provides information and illustrates trends that may have an effect on Anderson County operations in the future:

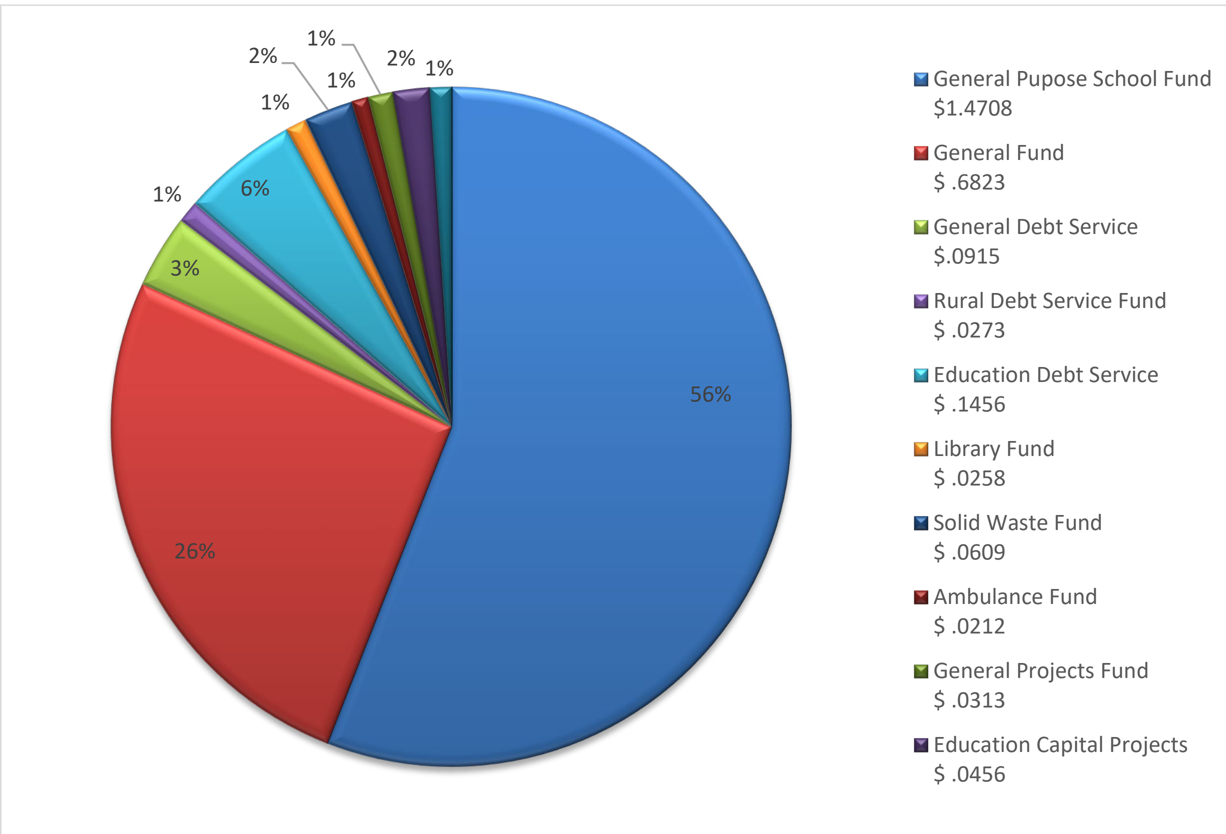
- Table 1 reflects a material increase in the Primary Governmental Net Position.
- Table 2 reflects a reduction in General Revenue.
- Table 3 reflects continued improvement in the Government Activities Tax Revenue by Source.
- Table 4 reflects stable to improving fund balances in Governmental Funds over the past four years.
- Table 5 reflects primary reasons for the stable fund balances by the detailed breakdown of net changes in fund balances.
- Table 6 details the Tax Revenue by Sources. Although not noted on the face of the table, it indicates an increase each year.
- Table 7 reflects the continued increases in the various appraised and assessed property values for tax purposes. Per controlling state statutes, the State of Tennessee, Division of Property Assessments is charged with performing the task of reviewing and determining the appraised and assessed values for real and personal property utilized by counties for calculation of tax rate every fifth year. The Division of Property Assessments has accomplished this task on a timely basis. The values reflected for Public Utilities, including railroads, are provided by the State of Tennessee on an annual basis.

- Table 8 reflects the total and allocation of the tax rates for the past ten years. It should be noted that the 2019 tax rate was the first increase since the 2015 tax year and that tax year 2020 was a reappraisal year.

- Table 9 lists the Principal Taxpayers for 2022 as compared to 2013.

- The remaining statistical tables deal with debt capacity, demographic, economic, and operating information and data. These tables provide additional insight to the readers and users of the county's financial statements and the accompanying notes to those statements.

The following chart reflects the 2021 tax rate of $2.6289 and the percentage of the total rate allocated to each fund. The total tax rate remained unchanged from the 2020 rate.



Please note that the revenue generated from the portion of the tax rate allocated to General Purpose School Fund is split between the Anderson County Discretely Presented School Department, Oak Ridge City ADA Fund, and Clinton City ADA Fund based on the Weighted Average Daily Attendance of students in each school system.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Anderson County's finances for all those with an interest in the government's financial information. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Anderson County Director of Finance, 100 North Main Street, Room 212, Clinton, Tennessee 37716-3625.

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government	Component Units	
	Governmental Activities	Anderson County School Department	Emergency Communi-cations District
ASSETS			
Cash	$ 1,928,466	$ 2,441,949	$ 1,335,295
Equity in Pooled Cash and Investments	33,136,653	21,552,446	0
Inventories	77,670	144,351	0
Accounts Receivable	3,210,861	7,672	0
Allowance for Uncollectible	(1,884,886)	0	0
Due from Other Governments	1,563,696	6,002,630	0
Due from Primary Government	0	9,612	0
Due from Component Units	257,301	0	0
Property Taxes Receivable	21,693,146	17,991,702	0
Allowance for Uncollectible Property Taxes	(546,626)	(453,064)	0
Prepaid Items	8,775	0	22,206
Other Current Assets	0	12,225	0
Restricted Assets:			
Amounts Accumulated for Pension Benefits	0	717,224	0
Net Pension Asset - Agent Plan	8,948,552	5,148,095	118,353
Net Pension Asset - Teacher Retirement Plan	0	674,946	0
Net Pension Asset - Teacher Legacy Pension Plan	0	30,266,434	0
Capital Assets:			
Assets Not Depreciated:			
Land	2,470,802	865,214	0
Construction in Progress	38,159	1,737,358	367,982
Assets Net of Accumulated Depreciation/Amortization:			
Buildings and Improvements	29,458,089	48,600,894	0
Infrastructure	4,704,544	0	0
Other Capital Assets	6,993,443	2,560,826	430,651
Intangible Right-to-use Assets	0	161,450	0
Total Assets	$ 112,058,645	$ 138,441,964	$ 2,274,487
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Refunding	$ 365,167	$ 0	$ 0
Pension Changes in Experience	358,162	319,505	51,335
Pension Changes in Assumptions	4,045,170	10,657,316	14,392
Pension Changes in Proportionate Share	0	92,061	0
Pension Contributions After Measurement Date	757,327	3,037,345	10,477
OPEB Changes in Experience	22,952	391,329	0
OPEB Changes in Assumptions	61,356	1,544,029	0
OPEB Changes in Proportionate Share	0	203,958	0
OPEB Contributions After Measurement Date	0	319,724	0
Total Deferred Outflows of Resources	$ 5,610,134	$ 16,565,267	$ 76,204

(Continued)

Exhibit A

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

	Primary Government	Component Units	
	Governmental Activities	Anderson County School Department	Emergency Communi- cations District
LIABILITIES			
Accounts Payable	$ 932,476	$ 1,677,869	$ 9,650
Accrued Payroll	519,951	1,397	0
Accrued Interest Payable	267,561	0	0
Payroll Deductions Payable	53,042	933,768	0
Contracts Payable	30,751	665,614	0
Retainage Payable	1,908	0	0
Due to Primary Government	0	257,301	0
Due to Component Units	9,612	0	0
Due to State of Tennessee	2,956	227	0
Due to Other Governments	6,641,197	0	0
Other Current Liabilities	170,310	1,849	0
Customer Deposits Payable	29,852	0	0
Cash Bonds	30,000	0	0
Noncurrent Liabilities:			
Due Within One Year - Leases	113,518	0	0
Due Within One Year - Debt	3,492,952	0	0
Due Within One Year - Other	785,089	565,793	0
Due in More than One Year - Leases	62,465	0	0
Due in More than One Year - Debt	49,814,086	0	0
Due in More than One Year - Other	500,330	6,979,379	0
Total Liabilities	$ 63,458,056	$ 11,083,197	$ 9,650
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 20,637,204	$ 17,110,351	$ 0
Deferred Credit on Refunding	279,541	0	0
Pension Changes in Experience	246,427	2,789,590	0
Pension Changes in Investment Earnings	7,876,970	29,056,937	27,850
Pension Changes in Proportionate Share	0	43,011	0
OPEB Changes in Experience	38,237	646,356	0
OPEB Changes in Assumptions	77,561	370,612	0
OPEB Changes in Proportionate Share	0	97,627	0
Total Deferred Inflows of Resources	$ 29,155,940	$ 50,114,484	$ 27,850
NET POSITION			
Net Investment in Capital Assets	$ 21,862,495	$ 53,925,742	$ 798,633
Restricted for:			
General Government	283,405	0	0
Finance	31,811	0	0
Administration of Justice	422,699	0	0
Public Safety	210,969	0	0
Public Health and Welfare	1,029,962	0	0
Social, Cultural, and Recreational Services	994,697	0	0
Highway/Public Works	5,017,268	0	0
Debt Service	40,363	0	0
Capital Projects	306,619	528,661	0
Education	0	6,527,888	0
Pensions	8,948,552	36,806,699	118,353
Unrestricted	(14,094,057)	(3,979,440)	1,396,205
Total Net Position	$ 25,054,783	$ 93,809,550	$ 2,313,191

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

Exhibit B

Anderson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government	Component Units	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Anderson County School Department	Emergency Communi-cations District
Primary Government:							
Governmental Activities:							
General Government	$ 7,044,697	$ 1,150,088	$ 1,002,567	$ 0	$ (4,892,042)	$ 0	$ 0
Finance	3,128,175	3,126,539	0	0	(1,636)	0	0
Administration of Justice	3,304,519	1,580,067	451,499	0	(1,272,953)	0	0
Public Safety	14,839,019	1,496,673	793,647	24,901	(12,523,798)	0	0
Public Health and Welfare	9,505,014	6,129,479	257,650	76,336	(3,041,549)	0	0
Social, Cultural, and Recreational Services	878,430	704,111	115,429	340	(58,550)	0	0
Agriculture and Natural Resources	236,994	0	0	0	(236,994)	0	0
Highways	5,698,212	169,345	2,926,715	662,504	(1,939,648)	0	0
Debt Service:							
Interest on Long-term Debt	1,642,154	0	0	0	(1,642,154)	0	0
Total Primary Government	$ 46,277,214	$ 14,356,302	$ 5,547,507	$ 764,081	$ (25,609,324)	$ 0	$ 0
Component Units:							
Anderson County School Department	$ 75,978,050	$ 622,311	$ 20,429,566	$ 1,428,961	$ 0	$ (53,497,212)	$ 0
Emergency Communications District	617,409	622,348	0	0	0	0	4,939
Total Component Units	$ 76,595,459	$ 1,244,659	$ 20,429,566	$ 1,428,961	$ 0	$ (53,497,212)	$ 4,939

(Continued)

Exhibit B

Anderson County, Tennessee
Statement of Activities (Cont.)

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government	Component Units	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Anderson County School Department	Emergency Communi-cations District
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					$ 16,856,451	$ 18,177,591	$ 0
Property Taxes Levied for Debt Service					3,891,973	0	0
Property Taxes Levied for Capital Projects					625,685	0	0
Local Option Sales Taxes					3,074,328	12,888,928	0
Hotel/Motel Tax					612,705	0	0
Litigation Tax					307,069	0	0
Business Tax					1,518,029	0	0
Wholesale Beer Tax					193,828	0	0
Mineral and Coal Severance Tax					145,813	0	0
Gas and Oil Severance Tax					51,541	0	0
Other Local Taxes					6,916	2,748	0
Grants and Contributions Not Restricted to Specific Programs					4,710,914	36,391,226	0
Unrestricted Investment Income					15,427	9,612	6,851
Miscellaneous					13,401	100,657	0
Total General Revenues					$ 32,024,080	$ 67,570,762	$ 6,851
Change in Net Position					$ 6,414,756	$ 14,073,550	$ 11,790
Net Position, July 1, 2021					18,640,027	79,661,371	2,301,401
Restatement - See Note I.D.11					0	74,629	0
Net Position, June 30, 2022					$ 25,054,783	$ 93,809,550	$ 2,313,191

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

Anderson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2022

	Major Funds				Nonmajor Funds	
	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
ASSETS						
Cash	$ 92,064	$ 0	$ 0	$ 0	$ 55,476	$ 147,540
Equity in Pooled Cash and Investments	18,021,641	876,347	6,641,768	4,394,331	3,202,566	33,136,653
Inventories	0	0	0	77,670	0	77,670
Accounts Receivable	172,631	2,795,770	61	17,797	224,602	3,210,861
Allowance for Uncollectibles	0	(1,884,886)	0	0	0	(1,884,886)
Due from Other Governments	794,364	0	0	748,792	20,540	1,563,696
Due from Other Funds	73,414	498	0	2,494	1,326	77,732
Due from Component Units	81,318	0	0	0	0	81,318
Property Taxes Receivable	14,245,227	442,619	0	555,362	6,449,938	21,693,146
Allowance for Uncollectible Property Taxes	(358,721)	(11,146)	0	(13,985)	(162,774)	(546,626)
Prepaid Items	8,750	0	0	0	0	8,750
Total Assets	$ 33,130,688	$ 2,219,202	$ 6,641,829	$ 5,782,461	$ 9,791,674	$ 57,565,854
LIABILITIES						
Accounts Payable	$ 446,196	$ 94,543	$ 0	$ 37,554	$ 314,152	$ 892,445
Accrued Payroll	416,605	56,933	0	27,708	18,705	519,951
Payroll Deductions Payable	40,461	7,867	0	2,637	1,734	52,699
Contracts Payable	30,751	0	0	0	0	30,751
Retainage Payable	1,908	0	0	0	0	1,908
Due to Other Funds	0	0	0	0	77,732	77,732
Due to Component Units	0	0	0	0	9,612	9,612
Due to Other Governments	0	0	6,641,197	0	0	6,641,197
Other Current Liabilities	33,000	0	0	0	0	33,000
Current Liabilities Payable From Restricted Assets	29,852	0	0	0	0	29,852

(Continued)

Exhibit C-1

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

		Major Funds				Nonmajor Funds	
		General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
LIABILITIES (Cont.)							
Sales Tax		$ 2,956	$ 0	$ 0	$ 0	$ 0	$ 2,956
Cash Bonds		30,000	0	0	0	0	30,000
Health Insurance Payments		343	0	0	0	0	343
Total Liabilities		$ 1,032,072	$ 159,343	$ 6,641,197	$ 67,899	$ 421,935	$ 8,322,446
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes		$ 13,547,402	$ 420,937	$ 0	$ 528,157	$ 6,140,708	$ 20,637,204
Deferred Delinquent Property Taxes		247,922	7,704	0	9,665	109,092	374,383
Other Deferred/Unavailable Revenue		251,528	500,754	0	356,795	0	1,109,077
Total Deferred Inflows of Resources		$ 14,046,852	$ 929,395	$ 0	$ 894,617	$ 6,249,800	$ 22,120,664
FUND BALANCES							
Nonspendable:							
Inventory		$ 0	$ 0	$ 0	$ 77,670	$ 0	$ 77,670
Prepaid Items		8,750	0	0	0	0	8,750
Restricted:							
Restricted for General Government		282,773	0	0	0	0	282,773
Restricted for General Government - 2021 American Rescue Plan		0	0	632	0	0	632
Restricted for Finance		31,811	0	0	0	0	31,811
Restricted for Administration of Justice		422,699	0	0	0	0	422,699
Restricted for Public Safety		49,075	0	0	0	161,894	210,969
Restricted for Public Health and Welfare		233,451	385,868	0	0	363,514	982,833
Restricted for Social, Cultural, and Recreational Services		0	0	0	0	988,300	988,300
Restricted for Highways/Public Works		0	0	0	4,742,275	0	4,742,275

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	
FUND BALANCES (Cont.)	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Restricted (Cont.):						
Restricted for Capital Outlay	$ 169,884	$ 0	$ 0	$ 0	$ 125,360	$ 295,244
Restricted for Debt Service	0	0	0	0	739,783	739,783
Committed:						
Committed for General Government	64,891	0	0	0	0	64,891
Committed for Finance	124,770	0	0	0	0	124,770
Committed for Public Safety	135,813	0	0	0	8,556	144,369
Committed for Public Health and Welfare	1,865	744,596	0	0	1,821	748,282
Committed for Social, Cultural, and Recreational Services	22,785	0	0	0	74,054	96,839
Committed for Capital Outlay	0	0	0	0	73,010	73,010
Committed for Debt Service	0	0	0	0	583,647	583,647
Committed for Capital Projects	1,042,441	0	0	0	0	1,042,441
Committed for Other Purposes	548,161	0	0	0	0	548,161
Assigned:						
Assigned for General Government	422,565	0	0	0	0	422,565
Assigned for Finance	49,041	0	0	0	0	49,041
Assigned for Administration of Justice	7,220	0	0	0	0	7,220
Assigned for Public Safety	104,882	0	0	0	0	104,882
Assigned for Public Health and Welfare	50,000	0	0	0	0	50,000
Assigned for Social, Cultural, and Recreational Services	4,562	0	0	0	0	4,562
Assigned for Capital Projects	3,026,060	0	0	0	0	3,026,060
Unassigned	11,248,265	0	0	0	0	11,248,265
Total Fund Balances	$ 18,051,764	$ 1,130,464	$ 632	$ 4,819,945	$ 3,119,939	$ 27,122,744
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 33,130,688	$ 2,219,202	$ 6,641,829	$ 5,782,461	$ 9,791,674	$ 57,565,854

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

Anderson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		$ 27,122,744
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 2,470,802	
Add: construction in progress	38,159	
Add: buildings and improvements net of accumulated depreciation	29,422,296	
Add: infrastructure net of accumulated depreciation	4,704,544	
Add: other capital assets net of accumulated depreciation	6,993,443	43,629,244
(2) Internal service funds are used by management to charge the cost of employee health insurance to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		
Add: capital assets	$ 35,793	
Add: current assets	1,780,951	
Less: liabilities	(177,341)	1,639,403
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	$ (2,952)	
Less: other loans payable	(6,445,000)	
Less: bonds payable	(42,640,000)	
Less: leases payable	(175,983)	
Add: deferred charge on refunding	365,167	
Less: deferred credit on refunding	(279,541)	
Add: debt to be contributed by the school department	175,983	
Less: unamortized premium on debt	(4,219,086)	
Less: net OPEB liability	(459,010)	
Less: compensated absences payable	(826,409)	
Less: accrued interest on bonds, notes, and other loans	(267,561)	(54,774,392)
(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 expense in future years.		
Add: deferred outflows of resources related to pensions	$ 5,160,659	
Less: deferred inflows of resources related to pensions	(8,123,397)	
Add: deferred outflows of resources related to OPEB	84,308	
Less: deferred inflows of resources related to OPEB	(115,798)	(2,994,228)
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		8,948,552
(6) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		1,483,460
Net position of governmental activities (Exhibit A)		$ 25,054,783

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

Exhibit C-3

Anderson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	Major Funds				Nonmajor Funds	
	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Revenues						
Local Taxes	$ 20,870,996	$ 427,867	$ 0	$ 1,827,682	$ 7,031,628	$ 30,158,173
Licenses and Permits	373,278	0	0	0	143,177	516,455
Fines, Forfeitures, and Penalties	337,258	0	0	0	32,501	369,759
Charges for Current Services	761,660	5,141,113	0	0	665,798	6,568,571
Other Local Revenues	658,385	4,975	632	179,203	13,832	857,027
Fees Received From County Officials	4,752,834	0	0	0	0	4,752,834
State of Tennessee	3,018,695	0	0	3,475,111	63,215	6,557,021
Federal Government	689,430	297,012	834,841	749	35,276	1,857,308
Other Governments and Citizens Groups	229,892	19,114	0	1,800	1,300,008	1,550,814
Total Revenues	$ 31,692,428	$ 5,890,081	$ 835,473	$ 5,484,545	$ 9,285,435	$ 53,187,962
Expenditures						
Current:						
General Government	$ 5,509,111	$ 0	$ 0	$ 0	$ 0	$ 5,509,111
Finance	3,335,980	0	0	0	63	3,336,043
Administration of Justice	3,503,826	0	0	0	471	3,504,297
Public Safety	15,246,586	0	0	0	40,322	15,286,908
Public Health and Welfare	1,179,388	6,466,767	0	0	1,819,607	9,465,762
Social, Cultural, and Recreational Services	128,547	0	0	0	836,453	965,000
Agriculture and Natural Resources	238,475	0	0	0	0	238,475
Other Operations	1,021,189	0	834,841	0	633,719	2,489,749
Highways	0	0	0	5,825,313	0	5,825,313
Debt Service:						
Principal on Debt	0	0	0	0	4,935,082	4,935,082
Interest on Debt	0	0	0	0	2,043,869	2,043,869
Other Debt Service	0	0	0	0	87,281	87,281

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds	
	General	Ambulance Service	Special Purpose	Highway / Public Works	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)						
Capital Projects	$ 0	$ 0	$ 0	$ 0	$ 990,857	$ 990,857
Total Expenditures	$ 30,163,102	$ 6,466,767	$ 834,841	$ 5,825,313	$ 11,387,724	$ 54,677,747
Excess (Deficiency) of Revenues Over Expenditures	$ 1,529,326	$ (576,686)	$ 632	$ (340,768)	$ (2,102,289)	$ (1,489,785)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	$ 9,289	$ 0	$ 0	$ 0	$ 0	$ 9,289
Insurance Recovery	88,690	0	0	0	0	88,690
Transfers In	0	390,000	0	0	218,758	608,758
Transfers Out	(608,758)	0	0	0	0	(608,758)
Total Other Financing Sources (Uses)	$ (510,779)	$ 390,000	$ 0	$ 0	$ 218,758	$ 97,979
Net Change in Fund Balances	$ 1,018,547	$ (186,686)	$ 632	$ (340,768)	$ (1,883,531)	$ (1,391,806)
Fund Balance, July 1, 2021	17,033,217	1,317,150	0	5,160,713	5,003,470	28,514,550
Fund Balance, June 30, 2022	$ 18,051,764	$ 1,130,464	$ 632	$ 4,819,945	$ 3,119,939	$ 27,122,744

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

Exhibit C-4

Anderson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds (Exhibit C-3)		$ (1,391,806)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	$ 2,310,822	
Less: current-year depreciation expense	(2,561,422)	
Add: current year depreciation expense included in internal service fund operations - item (6) below	2,619	(247,981)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(5,571)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2022	$ 1,483,460	
Less: deferred delinquent property taxes and other deferred June 30, 2021	(1,880,166)	(396,706)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, 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.		
Add: principal payments on notes	$ 741,650	
Add: principal payments on other loans	1,209,000	
Add: principal payments on bonds	2,885,000	
Add: principal payments on leases	99,432	
Add: change in unamortized premium on debt issuances	447,681	
Less: contributions from the school department for leases	(99,432)	
Less: change in deferred charge on refunding	(35,469)	
Add: change in deferred credit on refunding	52,560	5,300,422
(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	$ 24,224	
Change in OPEB liability	76,642	
Change in net pension asset/liability	5,830,802	
Change in deferred outflows related to pensions	3,255,876	
Change in deferred inflows related to pensions	(7,585,822)	
Change in deferred outflows related to OPEB	4,931	
Change in deferred inflows related to OPEB	(71,651)	
Change in compensated absences payable	(64,948)	
Change in claims and judgments payable	1,240,000	2,710,054
(6) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		446,344
Change in net position of governmental activities (Exhibit B)		$ 6,414,756

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

Exhibit C-5

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 20,870,996	$ 0	$ 0	$ 20,870,996	$ 19,800,110	$ 19,800,110	$ 1,070,886
Licenses and Permits	373,278	0	0	373,278	340,850	340,850	32,428
Fines, Forfeitures, and Penalties	337,258	0	0	337,258	362,750	370,497	(33,239)
Charges for Current Services	761,660	0	0	761,660	627,650	659,594	102,066
Other Local Revenues	658,385	0	0	658,385	712,782	740,162	(81,777)
Fees Received From County Officials	4,752,834	0	0	4,752,834	4,300,000	4,415,166	337,668
State of Tennessee	3,018,695	0	0	3,018,695	3,036,138	3,905,221	(886,526)
Federal Government	689,430	0	0	689,430	983,750	1,238,199	(548,769)
Other Governments and Citizens Groups	229,892	0	0	229,892	113,500	133,950	95,942
Total Revenues	$ 31,692,428	$ 0	$ 0	$ 31,692,428	$ 30,277,530	$ 31,603,749	$ 88,679
Expenditures							
General Government							
County Commission	$ 1,648,396	$ 0	$ 0	$ 1,648,396	$ 313,607	$ 1,660,122	$ 11,726
Board of Equalization	2,978	0	0	2,978	14,488	14,488	11,510
Other Boards and Committees	408,681	0	292,390	701,071	301,772	735,222	34,151
County Mayor/Executive	213,039	0	0	213,039	230,554	231,804	18,765
Personnel Office	226,639	0	0	226,639	235,888	235,888	9,249
County Attorney	432,759	(2,000)	0	430,759	408,198	449,121	18,362
Election Commission	389,152	0	0	389,152	460,993	463,493	74,341
Register of Deeds	377,592	0	0	377,592	384,868	427,990	50,398
Planning	342,813	(90,344)	0	252,469	275,742	292,949	40,480
Building	24,258	0	3,650	27,908	41,044	41,044	13,136
County Buildings	662,625	(5,640)	58,265	715,250	928,107	951,707	236,457
Other General Administration	732,071	(283,812)	0	448,259	441,450	822,267	374,008
Preservation of Records	48,108	(5,240)	0	42,868	54,723	54,723	11,855
Finance							
Accounting and Budgeting	557,412	0	33,864	591,276	618,814	671,980	80,704
Purchasing	187,421	0	0	187,421	220,781	220,781	33,360
Property Assessor's Office	648,368	0	15,177	663,545	716,043	733,243	69,698

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Finance (Cont.)							
County Trustee's Office	$ 642,830	$ 0	$ 0	$ 642,830	$ 689,860	$ 712,638	$ 69,808
County Clerk's Office	871,784	0	0	871,784	874,743	947,764	75,980
Data Processing	428,165	0	0	428,165	412,096	441,368	13,203
Administration of Justice							
Circuit Court	1,205,482	0	7,220	1,212,702	1,232,812	1,285,386	72,684
Criminal Court	796	0	0	796	1,550	1,550	754
General Sessions Judge	545,232	0	0	545,232	571,845	571,845	26,613
Drug Court	70,857	0	0	70,857	78,750	80,497	9,640
Chancery Court	496,955	0	0	496,955	526,078	526,078	29,123
Juvenile Court	636,726	0	0	636,726	711,264	720,176	83,450
District Attorney General	340,865	0	0	340,865	382,038	411,018	70,153
Office of Public Defender	37,100	0	0	37,100	40,895	40,895	3,795
Judicial Commissioners	377	0	0	377	2,154	2,154	1,777
Probate Court	2,146	0	0	2,146	3,500	3,500	1,354
Other Administration of Justice	113,245	0	0	113,245	135,506	141,006	27,761
Courtroom Security	27,539	(2,244)	0	25,295	30,400	49,812	24,517
Victim Assistance Programs	26,506	0	0	26,506	26,750	32,750	6,244
Public Safety							
Sheriff's Department	6,366,749	0	0	6,366,749	6,112,194	6,824,094	457,345
Jail	6,384,612	0	97,382	6,481,994	6,576,299	6,793,338	311,344
Correctional Incentive Program Improvements	74,767	0	0	74,767	94,986	94,986	20,219
Commissary	14,568	0	0	14,568	35,000	35,000	20,432
Civil Defense	832,311	(235,444)	0	596,867	705,202	867,637	270,770
Rescue Squad	27,500	0	0	27,500	27,500	27,500	0
Other Emergency Management	711,814	0	0	711,814	858,149	858,149	146,335
County Coroner/Medical Examiner	400,000	0	0	400,000	400,000	400,000	0
Other Public Safety	434,265	0	0	434,265	481,963	481,963	47,698
Public Health and Welfare							
Local Health Center	157,127	0	0	157,127	257,820	387,548	230,421

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Public Health and Welfare (Cont.)							
Rabies and Animal Control	$ 284,088	$ 0	$ 0	$ 284,088	$ 284,510	$ 310,754	$ 26,666
Dental Health Program	399,136	0	0	399,136	421,018	421,018	21,882
Other Local Health Services	215,551	0	0	215,551	407,400	407,400	191,849
Appropriation to State	123,486	0	0	123,486	123,486	123,486	0
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	125,547	0	4,562	130,109	128,353	169,748	39,639
Parks and Fair Boards	3,000	0	0	3,000	3,000	3,000	0
Agriculture and Natural Resources							
Agricultural Extension Service	174,946	0	0	174,946	175,000	175,000	54
Soil Conservation	38,017	0	0	38,017	44,938	44,938	6,921
Storm Water Management	25,512	0	0	25,512	35,110	35,110	9,598
Other Operations							
Industrial Development	176,072	0	0	176,072	162,000	578,703	402,631
Veterans' Services	100,476	0	0	100,476	110,107	110,107	9,631
Other Charges	506,179	0	0	506,179	486,600	511,600	5,421
COVID-19 Grant #2	20,227	(18,272)	0	1,955	0	23,078	21,123
Miscellaneous	218,235	0	0	218,235	210,813	218,897	662
Interest on Debt							
General Government	0	0	0	0	18,000	18,000	18,000
Capital Projects							
Public Utility Projects	0	0	0	0	630,370	630,370	630,370
Total Expenditures	$ 30,163,102	$ (642,996)	$ 512,510	$ 30,032,616	$ 30,157,131	$ 34,526,683	$ 4,494,067
Excess (Deficiency) of Revenues Over Expenditures	$ 1,529,326	$ 642,996	$ (512,510)	$ 1,659,812	$ 120,399	$ (2,922,934)	$ 4,582,746
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	$ 9,289	$ 0	$ 0	$ 9,289	$ 0	$ 0	$ 9,289
Insurance Recovery	88,690	0	0	88,690	0	73,016	15,674

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Other Financing Sources (Uses) (Cont.)							
Transfers Out	$ (608,758)	$ 0	$ 0	$ (608,758)	$ 0	$ (702,876)	$ 94,118
Total Other Financing Sources	$ (510,779)	$ 0	$ 0	$ (510,779)	$ 0	$ (629,860)	$ 119,081
Net Change in Fund Balance	$ 1,018,547	$ 642,996	$ (512,510)	$ 1,149,033	$ 120,399	$ (3,552,794)	$ 4,701,827
Fund Balance, July 1, 2021	17,033,217	(642,996)	0	16,390,221	5,991,858	5,991,858	10,398,363
Fund Balance, June 30, 2022	$ 18,051,764	$ 0	$ (512,510)	$ 17,539,254	$ 6,112,257	$ 2,439,064	$ 15,100,190

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

Exhibit C-6

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 427,867	$ 0	$ 427,867	$ 408,562	$ 408,562	$ 19,305
Charges for Current Services	5,141,113	0	5,141,113	5,413,500	5,413,500	(272,387)
Other Local Revenues	4,975	0	4,975	1,500	1,500	3,475
Federal Government	297,012	0	297,012	405,000	405,000	(107,988)
Other Governments and Citizens Groups	19,114	0	19,114	0	19,114	0
Total Revenues	$ 5,890,081	$ 0	$ 5,890,081	$ 6,228,562	$ 6,247,676	$ (357,595)
Expenditures						
Public Health and Welfare						
Ambulance/Emergency Medical Services	$ 6,466,767	$ 385,868	$ 6,852,635	$ 6,189,555	$ 7,020,222	$ 167,587
Total Expenditures	$ 6,466,767	$ 385,868	$ 6,852,635	$ 6,189,555	$ 7,020,222	$ 167,587
Excess (Deficiency) of Revenues Over Expenditures	$ (576,686)	$ (385,868)	$ (962,554)	$ 39,007	$ (772,546)	$ (190,008)
Other Financing Sources (Uses)						
Insurance Recovery	$ 0	$ 0	$ 0	$ 0	$ 8,989	$ (8,989)
Transfers In	390,000	0	390,000	0	390,000	0
Total Other Financing Sources	$ 390,000	$ 0	$ 390,000	$ 0	$ 398,989	$ (8,989)
Net Change in Fund Balance	$ (186,686)	$ (385,868)	$ (572,554)	$ 39,007	$ (373,557)	$ (198,997)
Fund Balance, July 1, 2021	1,317,150	0	1,317,150	710,562	710,562	606,588
Fund Balance, June 30, 2022	$ 1,130,464	$ (385,868)	$ 744,596	$ 749,569	$ 337,005	$ 407,591

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

Exhibit C-7

Anderson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Other Local Revenues	$ 632	$ 0	$ 632	$ 0	$ 0	$ 632
Federal Government	834,841	0	834,841	0	7,476,037	(6,641,196)
Total Revenues	$ 835,473	$ 0	$ 835,473	$ 0	$ 7,476,037	$ (6,640,564)
Expenditures						
Other Operations						
American Rescue Plan Act Grant #6	$ 834,841	$ 0	$ 834,841	$ 0	$ 7,253,226	$ 6,418,385
Capital Projects						
American Rescue Plan Act Grant #1	0	107,183	107,183	0	222,811	115,628
Total Expenditures	$ 834,841	$ 107,183	$ 942,024	$ 0	$ 7,476,037	$ 6,534,013
Excess (Deficiency) of Revenues Over Expenditures	$ 632	$ (107,183)	$ (106,551)	$ 0	$ 0	$ (106,551)
Net Change in Fund Balance	$ 632	$ (107,183)	$ (106,551)	$ 0	$ 0	$ (106,551)
Fund Balance, July 1, 2021	0	0	0	0	0	0
Fund Balance, June 30, 2022	$ 632	$ (107,183)	$ (106,551)	$ 0	$ 0	$ (106,551)

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

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 1,827,682	$ 0	$ 1,827,682	$ 1,500,057	$ 1,546,057	$ 281,625
Other Local Revenues	179,203	0	179,203	190,000	190,000	(10,797)
State of Tennessee	3,475,111	0	3,475,111	2,504,000	2,504,000	971,111
Federal Government	749	0	749	0	0	749
Other Governments and Citizens Groups	1,800	0	1,800	0	0	1,800
Total Revenues	$ 5,484,545	$ 0	$ 5,484,545	$ 4,194,057	$ 4,240,057	$ 1,244,488
Expenditures						
Highways						
Administration	$ 236,093	$ 0	$ 236,093	$ 303,238	$ 305,738	$ 69,645
Highway and Bridge Maintenance	4,332,014	0	4,332,014	2,074,048	5,166,090	834,076
Operation and Maintenance of Equipment	674,845	0	674,845	818,117	1,143,117	468,272
Other Charges	259,023	0	259,023	251,944	271,944	12,921
Capital Outlay	323,338	177,316	500,654	763,057	1,612,015	1,111,361
Total Expenditures	$ 5,825,313	$ 177,316	$ 6,002,629	$ 4,210,404	$ 8,498,904	$ 2,496,275
Excess (Deficiency) of Revenues Over Expenditures	$ (340,768)	$ (177,316)	$ (518,084)	$ (16,347)	$ (4,258,847)	$ 3,740,763
Net Change in Fund Balance	$ (340,768)	$ (177,316)	$ (518,084)	$ (16,347)	$ (4,258,847)	$ 3,740,763
Fund Balance, July 1, 2021	5,160,713	0	5,160,713	4,258,847	4,258,847	901,866
Fund Balance, June 30, 2022	$ 4,819,945	$ (177,316)	$ 4,642,629	$ 4,242,500	$ 0	$ 4,642,629

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

Exhibit D-1

Anderson County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2022

		Governmental Activities - Internal Service Fund
		Employee Health Insurance Fund
ASSETS		
Current Assets:		
Cash	$	1,780,926
Prepaid Items		25
Total Current Assets	$	1,780,951
Noncurrent Assets:		
Capital Assets:		
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	$	35,793
Total Noncurrent Assets	$	35,793
Total Assets	$	1,816,744
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	40,031
Other Current Liabilities		137,310
Total Liabilities	$	177,341
NET POSITION		
Net Investment in Capital Assets	$	35,793
Unrestricted		1,603,610
Total Net Position	$	1,639,403

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

Exhibit D-2

Anderson County, Tennessee
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended June 30, 2022

	Governmental Activities - Internal Service Fund
	Employee Health Insurance Fund
Operating Revenues	
Charges for Services	$ 4,375,657
Total Operating Revenues	$ 4,375,657
Operating Expenses	
Communication	$ 1,091
Other Contracted Services	361,978
Payments to Retirees	9,600
Depreciation	2,619
Other Charges	11,078
Medical and Dental Services	3,190,567
Excess Risk Insurance	352,526
Total Operating Expenses	$ 3,929,459
Operating Income (Loss)	$ 446,198
Nonoperating Revenues (Expenses)	
Investment Income	$ 146
Total Nonoperating Revenues (Expenses)	$ 146
Change in Net Position	$ 446,344
Net Position, July 1, 2021	1,193,059
Net Position, June, 30, 2022	$ 1,639,403

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

Exhibit D-3

Anderson County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

	Governmental Activities - Internal Service Fund
	Employee Health Insurance Fund
Cash Flows from Operating Activities	
Receipts for Self-insurance Premiums	$ 4,715,215
Payments to Fiscal Agents	(376,705)
Payments to Insurers	(353,846)
Payments to Retirees	(9,600)
Receipts for Stop Loss Recovery	302,134
Payments for Administrative Costs	(12,169)
Payments for Claims	(3,671,180)
Net Cash Provided By (Used In) Operating Activities	$ 593,849
Cash Flows from Investing Activities	
Interest on Investments	$ 146
Closed out investment account into operating account	19,742
Net Cash Provided By (Used In) Investing Activities	$ 19,888
Increase (Decrease) in Cash	$ 613,737
Cash, July 1, 2021	1,167,189
Cash, June 30, 2022	$ 1,780,926
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ 446,198
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation	2,619
Changes in Assets and Liabilities:	
(Increase) Decrease in Due from Other Funds	339,558
Increase (Decrease) in Accounts Payable	(16,048)
Increase (Decrease) in Other Current Liabilities	(178,478)
Net Cash Provided By (Used In) Operating Activities	$ 593,849

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

Exhibit E-1

Anderson County, Tennessee
Statement of Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds
ASSETS	
Cash	$ 2,095,854
Equity in Pooled Cash and Investments	342,804
Accounts Receivable	39,473
Due from Other Governments	5,074,342
Property Taxes Receivable	13,668,070
Allowance for Uncollectible Property Taxes	(344,188)
Total Assets	$ 20,876,355
LIABILITIES	
Accounts Payable	$ 4,868
Due to Other Taxing Units	5,407,723
Total Liabilities	$ 5,412,591
DEFERRED INFLOWS OF RESOURCES	
Deferred Current Property Taxes	$ 12,998,517
Total Deferred Inflows of Resources	$ 12,998,517
NET POSITION	
Restricted For Individuals, Organizations and Other Governments	$ 2,465,247
Total Net Position	$ 2,465,247

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

Anderson County, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 20,170,170
ADA - Educational Funds Collected for Cities	23,841,792
Fines/Fees and Other Collections	17,795,135
Drug Task Force Collections	167,057
District Attorney General Collections	4,750
Total Additions	$ 61,978,904
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 20,170,170
Payments to City School Systems	23,841,792
Payments to State	13,659,877
Payments to Individuals and Others	3,772,458
Payment of Drug Task Force Expenses	138,844
Payment of District Attorney General Expenses	12,008
Total Deductions	$ 61,595,149
Net Increase (Decrease) in Fiduciary in Net Position	$ 383,755
Net Position, July 1, 2021	2,081,492
Net Position, June 30, 2022	$ 2,465,247

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

ANDERSON COUNTY, TENNESSEE
Index of Notes to the Financial Statements

(Continued)

ANDERSON COUNTY, TENNESSEE
Index of Notes to the Financial Statements (Cont.)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Anderson 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 Anderson County:

A. Reporting Entity

Anderson County is a public municipal corporation governed by an elected 16-member board. As required by GAAP, these financial statements present Anderson County (the primary government) and its component units. 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 Anderson County School Department operates the public school system in the county, and the voters of Anderson County elect its board. The school department is fiscally dependent on the county because its budget and property tax levy are subject to the county commission's approval. The school department has a financial benefit/burden relationship with the county since all debt issued for school purposes is a liability of the primary government. Also, 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 Anderson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Anderson County, and the Anderson 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 approval of the county commission.

The Anderson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the school department are included in this report as listed in the table of contents. Complete financial statements of the Anderson County Emergency

Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Anderson County Emergency
Communications District
101 South Main Street, Suite 440
Clinton, Tennessee 37716

Related Organizations – The Anderson County Water Authority is a related organization of Anderson County. The county mayor nominates, and the Anderson County Commission confirms the board members, but the county's accountability for the organization does not extend beyond making the appointments.

The Anderson County Industrial Development Board is a related organization of Anderson County. The Anderson County Commission elects the board members, but the county's accountability 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Anderson 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.

Anderson County issues all debt for the discretely presented Anderson County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2022.

Separate financial statements are provided for governmental funds, proprietary funds (internal service), and fiduciary funds. Internal service funds are 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 Anderson 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 and proprietary categories. Anderson County reports one proprietary fund, an internal service fund.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues 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. Anderson 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, including lease obligations, are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

The proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The county's fiduciary fund category does not include any trust funds. The category only includes custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement.

Anderson 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.

Ambulance Service Fund – This special revenue fund is used to account for the county's ambulance service operations. Fees for services are the foundational revenues of the fund.

Special Purpose Fund - This special revenue fund is used to account for the county's transactions related to the 2021 American Rescue Plan Act. Direct federal funding is the foundational revenues of this 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.

Additionally, Anderson County reports the following fund types:

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

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

Internal Service Fund – The Employee Health Insurance Fund is used to account for the county's self-insured employee health program, which serves the primary government. Premiums charged to the various county funds and employee payroll deductions are placed in the Employee Health Insurance Fund for the payment of claims of county employees.

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Anderson County, the city school systems' share of educational revenues, state grants and other restricted revenues 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 Anderson County School Department reports the following major governmental funds:

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

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

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

Capital Projects Fund – The Education Capital Projects Fund is used to account for the receipt of debt issued by Anderson County and contributed to the school department for building construction and renovations.

The school department reports a nonmajor special revenue fund (Internal School Fund) which is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The current year (FY 22) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 21) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

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

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

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

1. Deposits and Investments

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Anderson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Income from these investments is credited to various funds based on legal requirements of the budget adopted by the county commission, with the majority of the investment income being assigned to the General, General Purpose School, and the various debt service funds. Anderson 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 polices 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 polices 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 polices 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 polices 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. Anderson County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. Other than the pension stabilization trust discussed in Note IV.A., no investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections or that are representative of lending/borrowing arrangements 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 1.30 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 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. The balance in the account Other Current Liabilities totaling $170,310 in the governmental activities Statement of Net Position for the primary government consists of performance bonds of $33,000 and self-insurance claims of $137,310. Due to Other Governments ($6,641,197) represents American Rescue Plan Act funds received in advance by the primary government.

Retainage payable represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the applicable governmental funds.

3. Inventories and Prepaid Items

Inventories of Anderson County and the discretely presented Anderson County School Department are recorded at cost, determined on the first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

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

4. Restricted Assets

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement (TCRS) for the benefit of the discretely presented Anderson 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 Anderson County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Anderson 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), and intangible right-to-use assets (e.g., lease assets) 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 $5,000 or more and an estimated useful life exceeding 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. Right-to-use assets are amortized over the shorter of the lease term or useful life:

Building and Improvements	20 - 50
Other Capital Assets	5 - 20
Infrastructure	25 - 40
Right-to-Use Assets	20

6. <u>Deferred Outflows/Inflows of Resources</u>

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period 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 a deferred charge on refunding, pension and OPEB changes in experience, pension and OPEB changes in assumptions, pension and OPEB changes in proportionate share, and employer contributions made to the pension and OPEB plans after the measurement date. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes, deferred credit on refunding, pension and OPEB changes in experience, pension and OPEB changes in proportionate share, pension changes in investment earnings, OPEB changes in assumptions, and various receivables for revenues, which do not meet the availability criteria for governmental funds.

7. **Compensated Absences**

The policies of the county and school department permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the county and the school department do not have policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide statements for the county and the discretely presented 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, Lease Obligations, and Long-term Obligations**

In the government-wide financial statements, long-term debt, lease obligations, and other long-term obligations are reported as liabilities in the governmental activities 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 payable is reported net of the applicable debt premium or discount. 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.

Lease obligations are recognized in the government-wide financial statements. At the commencement of a lease, a lease liability is initially measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable and lease obligations, 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 fund in the fund financial statements, equity is classified as net position and displayed in three components:

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

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

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

The government-wide Statement of Net Position, Governmental Activities, reports $17,286,345 of restricted net position, of which $777,031 is restricted by enabling legislation.

As of June 30, 2022, Anderson County had $29,183,935 in outstanding debt for capital purposes for the discretely presented Anderson County School Department. This debt is a liability of Anderson County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Anderson County has incurred a liability, significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

For most funds, 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. One exception is the Highway/Public Works Fund for which unrestricted amounts are reduced first, followed by restricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county follows a policy requiring all assignments of fund balance to be approved by resolution by the county commission for the primary government and by the Board of Education for the school department. Assigned fund balance in the General Fund primarily represents amounts assigned for capital projects ($3,026,060) and amounts assigned for encumbrances ($512,510). Assigned fund balance in the school department's General Purpose School Fund represents amounts assigned for encumbrances ($489,128), and amounts appropriated for use in the 2022-23 budget ($1,233,573).

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. These funds are the only governmental funds that report positive unassigned fund balance. However, in governmental funds other than the General and General Purpose School funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report a negative unassigned fund balance, which would be a deficit.

The primary restrictions and commitments of fund balance for the governmental funds are identified below.

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT	
General Fund:	
Restricted for General Government:	
Register of Deeds Data Processing	$ 179,913
Restricted for Administration of Justice:	
Drug Court	89,243
Courthouse Security	231,127
Circuit, Sessions, and Chancery Data Processing	66,782
Sex Offender Registry	35,357
Restricted for Public Health and Welfare:	
Alcohol and Drug Treatment	131,351
Animal Holding Facilities	73,336
Various Grants	28,764
Committed for Finance:	
Property Asessor	102,118
Purchasing - Surplus Property	22,652
Committed for Public Safety:	
Fire Truck	135,813
Committed for Capital Projects:	
Industrial Land Purchases	1,042,441
Committed for Other Purposes:	
Tennessee College of Applied Technology	237,698
Economic Development	310,463
Ambulance Service Fund:	
Restricted for Public Health and Welfare:	
Governors Direct Appropriation Grant	385,868
Committed for Public Health and Welfare:	
Ambulance Service	744,596
Highway/Public Works Fund:	
Restricted for Highway/Public Works:	
General Highway Purposes	4,742,275

Fund/ Function/Purpose	Amount
PRIMARY GOVERNMENT (CONT.)	
Nonmajor Governmental Funds:	
Restricted for Public Safety:	
Drug Control	$ 161,894
Restricted for Public Health and Welfare:	
Solid Waste/Sanitation	363,514
Restricted for Social, Cultural, and Recreational Services:	
Public Libraries	381,342
Tourism	606,958
Restricted for Debt Service:	
Principal and Interest on General County Debt	108,930
Principal and Interest on Debt Related to Elementary Schools	375,991
Principal and Interest on Debt Related to Middle and and High Schools	254,862
Committed for Debt Service:	
Principal and Interest on General County Debt	457,737
Principal and Interest on Debt Related to Middle and and High Schools	125,910
DISCRETELY PRESENTED SCHOOL DEPARTMENT	
General Purpose School Fund	
Restricted for Education:	
Special Education	488,919
Restricted for Hybrid Retirement Stabilization	717,224
School Federal Projects Fund	
Committed for Education:	
Cash Flow for Federal Programs	375,000
Nonmajor Governmental:	
Restricted for Education:	
Cafeteria Operations	3,476,494
Internal School Funds	1,940,991
Restricted for Capital Projects:	
School Upgrades	528,661

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, the county commission adopted a policy establishing a minimum unassigned fund balance level for the General Fund of $5,500,000. To draw the unassigned fund balance below $5,500,000 requires two-thirds (2/3) affirmative vote by the board of county commissioners. At June 30, 2022, the unassigned fund balance was $11,248,265, which is $5,748,265 above the minimum amount.

11. Restatement

With the implementation of GASB Statement 87, *Leases,* the discretely presented Anderson County School Department must recognize a restatement to the beginning net position in the government-wide financial statements to restate the carrying value of an intangible right-to-use asset. A restatement of $74,629 has been presented for the discretely presented Anderson County School Department.

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 Anderson County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Anderson 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 Anderson 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

Anderson County provides OPEB benefits to its retirees through a self-insured health plan administered by Blue Cross Blue Shield of Tennessee. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). 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 Anderson County. For this purpose, Anderson County recognizes benefit payments when due and payable in accordance with benefit terms. Anderson County's OPEB plan is not administered through a trust.

Discretely Presented Anderson County School Department

Anderson County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). 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 Anderson 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 the government-wide Statement of Net Position.

Discretely Presented Anderson County School Department

Exhibit I-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 Anderson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund 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, County Mayor, County Attorney, 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, if any, is presented on the face of each budgetary schedule.

At June 30, 2022, Anderson County and the Anderson County School Department reported the following encumbrances:

Fund		Amount
Primary Government:		
Major Funds:		
General	$	512,510
Ambulance Service		385,868
Special Purpose		107,183
Highway/Public Works		177,316
Nonmajor Governmental Funds		48,452
School Department:		
Major Funds:		
General Purpose School		489,128
School Federal Projects		3,511,039
Nonmajor Governmental Funds		23,407

B. Indictment of School Department Employee

On February 17, 2022, the Comptroller's Division of Investigations issued an investigative report on the Anderson County Student Services division of the Anderson County School Department. The report disclosed that the office assistant misappropriated Anderson County school funds totaling at least $23,311 and falsified records to conceal the misappropriation. On February 1, 2022, the Anderson County Grand Jury indicted the former office assistant on one count of Theft over $10,000. The school department recovered the funds through a claim with the school department's insurance carrier. The investigative report can be found at http://www.comptroller.tn.gov/ia.

C. Budgetary Basis Fund Deficits

Encumbrances of $107,183 are reflected in the primary government's Special Purpose Fund, and encumbrances of $3,511,039 are reflected in the school department's School Federal Projects Fund. These encumbrances were recorded in order to reflect outstanding obligations which will be funded by federal grants in subsequent fiscal years. Recording the encumbrances resulted in budgetary basis fund deficits of $106,551, and $3,065,375, respectively. The deficits will be liquidated upon the recognition of revenues from the federal grants after year-end.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Anderson County and the Anderson 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 and investments reflected on the balance sheets or statements of net position represent nonpooled amounts held separately by individual funds.

Deposits

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

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose 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, 2022, Anderson County had the following investments carried at amortized cost using a Stable Net Asset Value. Pooled investments are held in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Anderson County and the discretely presented Anderson County School Department since both pool their deposits and investments through the county trustee.

POOLED INVESTMENTS

Investment	Weighted Average Maturity	Maturities		Amortized Cost
State Treasurer's Investment Pool	1 to 44 days	N/A	$	2,741,107

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. Anderson 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. Anderson County has no investment policy that would further limit its investment choices. As of June 30, 2022, Anderson County's investment in the State Treasurer's Investment Pool was unrated.

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

TCRS Stabilization Trust

Legal Provisions. The Anderson 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 Anderson 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.

At June 30, 2022, the Anderson 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	$ 222,340
Developed Market International Equity	N/A	N/A	100,411
Emerging Market International Equity	N/A	N/A	28,689
U.S. Fixed Income	N/A	N/A	143,445
Real Estate	N/A	N/A	71,722
Short-term Securities	N/A	N/A	7,172
NAV - Private Equity and Strategic Lending	N/A	N/A	143,445
Total			$ 717,224

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2022/ag21066.pdf.

B. **<u>Capital Assets</u>**

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

Primary Government

Governmental Activities

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	$ 2,470,802	$ 0	$ 0	$ 2,470,802
Construction in Progress	8,081,208	281,957	(8,325,006)	38,159
Total Capital Assets Not Depreciated	$ 10,552,010	$ 281,957	$ (8,325,006)	$ 2,508,961
Capital Assets Depreciated:				
Buildings and Improvements	$ 35,361,018	$ 9,050,238	$ 0	$ 44,411,256
Infrastructure	47,404,995	118,140	0	47,523,135
Other Capital Assets	18,360,750	1,185,493	(143,603)	19,402,640
Total Capital Assets Depreciated	$ 101,126,763	$ 10,353,871	$ (143,603)	$ 111,337,031
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 13,847,279	$ 1,105,888	$ 0	$ 14,953,167
Infrastructure	42,465,658	352,933	0	42,818,591
Other Capital Assets	11,444,628	1,102,601	(138,032)	12,409,197
Total Accumulated Depreciation	$ 67,757,565	$ 2,561,422	$ (138,032)	$ 70,180,955
Total Capital Assets Depreciated, Net	$ 33,369,198	$ 7,792,449	$ (5,571)	$ 41,156,076
Governmental Activities Capital Assets, Net	$ 43,921,208	$ 8,074,406	$ (8,330,577)	$ 43,665,037

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

Governmental Activities:

General Government	$ 717,919
Finance	3,805
Administration of Justice	33,918
Public Safety	841,929
Public Health and Welfare	438,242
Social, Cultural, and Recreational	43,315
Highway/Public Works	482,294
Total Depreciation Expense - Governmental Activities	$ 2,561,422

Net Investment in Capital Assets

Capital Assets (both tangible and intangible)	$ 43,665,037
Less:	
Outstanding principal of capital debt and other capital borrowings	(6,670,000)
Outstanding principal balance of debt and other borrowing used to refund capital-related debt	(13,410,000)
Unamortized balance of original issue premiums on outstanding capital-related debt	(1,722,542)
Net Investment in Capital Assets	$ 21,862,495

Discretely Presented Anderson County School Department

Governmental Activities:

	Balance 7-1-21	Restate-ment	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:					
Land	$ 865,214	$ 0	$ 0	$ 0	$ 865,214
Construction in Progress	135,850	0	2,241,370	(639,862)	1,737,358
Total Capital Assets Not Depreciated	$ 1,001,064	$ 0	$ 2,241,370	$ (639,862)	$ 2,602,572
Capital Assets Depreciated:					
Buildings and Improvements	$ 101,944,712	$ (1,606,295)	$ 2,354,400	$ 0	$ 102,692,817
Other Capital Assets	8,960,876	0	334,513	(9,750)	9,285,639
Total Capital Assets Depreciated	$ 110,905,588	$ (1,606,295)	$ 2,688,913	$ (9,750)	$ 111,978,456
Less Accumulated Depreciation For:					
Buildings and Improvements	$ 52,793,828	$ (1,405,509)	$ 2,703,604	$ 0	$ 54,091,923
Other Capital Assets	6,223,614	0	510,949	(9,750)	6,724,813
Total Accumulated Depreciation	$ 59,017,442	$ (1,405,509)	$ 3,214,553	$ (9,750)	$ 60,816,736
Total Capital Assets Depreciated, Net	$ 51,888,146	$ (200,786)	$ (525,640)	$ 0	$ 51,161,720
Intangible Right-to-Use Assets:					
Leased Building	$ 0	$ 275,415	$ 0	$ 0	$ 275,415
Less: Accumulated Amortization:	0	0	113,965	0	113,965
Net Intangible Right-to-Use Assets	$ 0	$ 275,415	$ (113,965)	$ 0	$ 161,450
Governmental Activities Capital Assets, Net	$ 52,889,210	$ 74,629	$ 1,601,765	$ (639,862)	$ 53,925,742

Beginning balances for buildings and intangible right-to-use assets have been restated in compliance with GASB Statement 87. See note I.D.11.

Depreciation and amortization expense was charged to functions of the discretely presented school department as follows:

Governmental Activities:

Instruction	$	1,952,162
Support Services		1,232,143
Operation of Non-instructional Services		144,213
Total Depreciation and Amortization Expense - Governmental Activities	$	3,328,518

C. Construction Commitments

At June 30, 2022, the primary government had an uncompleted construction contract of $291,665 for improvements to the Anderson County Park. Funding for these future expenditures is expected to be received from state and federal grants.

At June 30, 2022, the school department had uncompleted construction contracts of $3,511,039 to upgrade various school buildings for energy savings. Funding for these future expenditures is expected to be received from federal grants. The school department also had uncompleted construction contracts of approximately $431,874 for various other school renovation projects. Funding has been received for these future expenditures.

D. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

Receivable Fund	Payable Fund		Amount
Primary Government:			
General	Nonmajor governmental	$	73,414
Ambulance Service	"		498
Highway/Public Works	"		2,494
Nonmajor governmental	"		1,326
Discretely Presented School Department:			
General Purpose School	School Federal Projects		575,856
"	Nonmajor governmental		177,356
School Federal Projects	General Purpose School		6,775
Nonmajor governmental	"		100,000

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.

The amount due to the General Purpose School Fund consists primarily of amounts due for indirect costs and reimbursements from the School Federal Projects Fund.

Due to/from Primary Government and Component Unit

Receivable Fund	Payable Fund		Amount
Primary Government:	School Department:		
General	General Purpose School	$	81,318
Component Unit:			
School Department:	Primary Government:		
General Purpose School	Nonmajor governmental		9,612

An additional amount of $175,983 is reflected as due to primary government from the discretely presented school department on the government-wide Statement of Net Position for a lease issued by the primary government, which is being retired by the school department. Of that amount, $62,465 is not expected to be received within one year.

Interfund Transfers

Interfund transfers for the year ended June 30, 2022, consisted of the following amounts:

Primary Government

	Transfers In	
Transfers Out	Ambulance Service Fund	Nonmajor Governmental Funds
General Fund	$ 390,000	$ 218,758
Total	$ 390,000	$ 218,758

The transfers from the General fund were for allocations of the state Direct Appropriations Grant to various funds as approved by the County Commission.

Discretely Presented Anderson County School Department

Transfers Out	Transfers In General Purpose School Fund	Transfers In Nonmajor Governmental Funds
General Purpose School Fund	$ 0	$ 100,000
School Federal Projects Fund	166,717	0
Nonmajor Governmental Funds	177,356	55,117
Total	$ 344,073	$ 155,117

Transfers into the General Purpose School Fund were for indirect costs. Transfers into the nonmajor governmental funds include $100,000 from the General Purpose School Fund to support an employee childcare fund, and $55,117 transferred between nonmajor governmental funds to support the food service program.

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 and General Purpose School funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

E. Lease Obligations

In FY 2022, the county implemented GASB Statement 87, L*eases*, which changed the accounting and reporting for items which were previously reported as capital leases and operating leases. See footnote V.B. – Accounting Changes for details of GASB Statement 87, *Leases*.

During the 2003-04 year, Anderson County entered into an agreement with KQC Investors, LLC for the school department to lease a building for its daycare and head start programs. The agreement provides for a 20-year noncancelable lease term ending in December 2023. The school department has an option to extend the lease for two five-year terms. However, the county is not reasonably certain to renew the lease as of the date of this report. The current monthly lease payment is $10,696. The present value of the lease was determined using a discount rate of 12.28%, which is the implicit interest rate in the lease agreement. Title does not transfer at the end of the lease. The leased building and accumulated amortization of the right-to-use asset is outlined in Note IV.B. The restatement necessary for implementation of GASB Statement 87 is described in Note I.D.11.

The school department is currently contributing funds from its Other Education Special Revenue Fund to the primary government's Rural Debt Service Fund to service the lease payments. As discussed in Note IV.D., the school department reports a liability, Due to Primary Government, to reflect its obligation to retire this lease and the primary government reports Due from Component Unit for those future amounts due from the school department.

Remaining payments on this building lease include:

Year Ending	Building Lease		
June 30	Principal	Interest	Total
2023	$ 113,518	$ 15,384	$ 128,902
2024	62,465	2,260	64,725
Total	$ 175,983	$ 17,644	$ 193,627

Changes in Lease Obligations

Lease obligation activity for the year ended June 30, 2022, was as follows:

Governmental Activities:

	Leases
Restated Balance, July 1, 2021	$ 275,415
Reductions	(99,432)
Balance, June 30, 2022	$ 175,983
Balance Due Within One Year	$ 113,518

Analysis of Noncurrent Liabilities for Leases Presented on Exhibit A:

Total Noncurrent Liabilities - Leases, June 30, 2022	$ 175,983
Less: Balance Due Within One Year - Leases	(113,518)
Noncurrent Liabilities - Due in More Than One Year - Leases - Exhibit A	$ 62,465

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

General Obligation Bonds - Anderson County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds outstanding were issued for original terms of up to 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, 2022, will be retired from the debt service funds.

Direct Borrowing and Direct Placements - Anderson County issues other loans to provide funds for the acquisition and construction of major capital facilities and other capital outlay purchases, such as equipment, for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes and other loans outstanding were issued for original terms of up to 10 years for notes and up to 17 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes, and other loans included in long-term debt as of June 30, 2022, will be retired from the debt service funds.

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

Type	Interest Rate		Final Maturity		Original Amount of Issue		Balance 6-30-22
General Obligation Bonds	2 to 5	%	5-1-40	$	7,180,000	$	6,670,000
General Obligation Bonds - Refunding	2 to 5		5-1-35		14,700,000		13,410,000
Rural School Bonds	2 to 5		5-1-39		10,900,000		9,835,000
Rural School Bonds - Refunding	3 to 5		5-1-31		18,330,000		12,725,000
Direct Borrowing and Direct Placement:							
Capital Outlay Notes	0		8-1-22		352,931		2,952
Other Loans - Fixed Rate	2.75		5-1-31		9,685,215		6,445,000

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

Year Ending June 30	Bonds Principal	Bonds Interest	Bonds Total
2023	$ 3,065,000	$ 1,678,603	$ 4,743,603
2024	3,230,000	1,527,203	4,757,203
2025	3,385,000	1,367,463	4,752,463
2026	3,385,000	1,200,113	4,585,113
2027	2,795,000	1,032,763	3,827,763
2028-2032	14,785,000	3,199,160	17,984,160
2033-2037	9,210,000	1,068,542	10,278,542
2038-2040	2,785,000	138,549	2,923,549
Total	$ 42,640,000	$ 11,212,396	$ 53,852,396

Year Ending June 30	Notes - Direct Placement Principal	Notes - Direct Placement Interest	Notes - Direct Placement Total
2023	$ 2,952	$ 0	$ 2,952
Total	$ 2,952	$ 0	$ 2,952

Year Ending June 30	Other Loans - Direct Placement Principal	Other Loans - Direct Placement Interest	Other Loans - Direct Placement Total
2023	$ 425,000	$ 177,237	$ 602,237
2024	425,000	165,550	590,550
2025	425,000	153,863	578,863
2026	625,000	142,175	767,175
2027	875,000	124,988	999,988
2028-2031	3,670,000	255,201	3,925,201
Total	$ 6,445,000	$ 1,019,014	$ 7,464,014

There is $1,323,430 available in the debt service funds to service long-term debt. Bonded debt per capita totaled $260, based on the 2020 federal census for residents living inside the Oak Ridge School District, $515 for residents living inside the Clinton School District, and $769 for residents living outside of these school districts. Total debt and lease obligations per capita, including bonds, notes, other loans, and unamortized debt premiums, totaled $283 for residents living inside the Oak Ridge School District, $623 for residents living inside the Clinton School District, and $1,002 for residents living outside of these school districts, based on the 2020 federal census.

Based on budgetary appropriations, the school department remitted $1,000,000 from its General Purpose School Fund to the primary government's

Rural Debt Service Fund to be applied to the retirement of debt issued for the benefit of the school department.

Changes in Long-term Debt

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

Governmental Activities:	Bonds	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2021	$ 45,525,000	$ 744,602	$ 7,654,000
Reductions	(2,885,000)	(741,650)	(1,209,000)
Balance, June 30, 2022	$ 42,640,000	$ 2,952	$ 6,445,000
Balance Due Within One Year	$ 3,065,000	$ 2,952	$ 425,000

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	$ 49,087,952
Less: Balance Due Within One Year - Debt	(3,492,952)
Add: Unamortized Premium on Debt	4,219,086
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 49,814,086

G. Long-term Obligations

Changes in Long-term Obligations

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

Governmental Activities:	Compensated Absences	Other Postemployment Benefits	Claims and Judgments
Balance, July 1, 2021	$ 761,461	$ 535,652	$ 1,240,000
Additions	872,522	57,679	86,335
Reductions	(807,574)	(134,321)	(1,326,335)
Balance, June 30, 2022	$ 826,409	$ 459,010	$ 0
Balance Due Within One Year	$ 785,089	$ 0	$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2022	$	1,285,419
Less: Balance Due Within One Year - Other		(785,089)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	500,330

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Ambulance Service, and Highway/Public Works funds.

Claims and judgments represent a court ordered payment in a wrongful termination lawsuit ($1,326,335) which was paid from the General Fund. See Note V.C., Contingent Liabilities, for discussion of the lawsuit.

Discretely Presented Anderson County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Anderson County School Department for the year ended June 30, 2022, was as follows:

Governmental Activities:		Compensated Absences		Other Postemployment Benefits
Balance, July 1, 2021	$	510,682	$	4,870,363
Additions		651,106		2,356,350
Reductions		(566,217)		(277,112)
Balance, June 30, 2022	$	595,571	$	6,949,601
Balance Due Within One Year	$	565,793	$	0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2022	$	7,545,172
Less: Balance Due Within One Year - Other		(565,793)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	6,979,379

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

H. On-Behalf Payments – Discretely Presented Anderson County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Anderson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2022, were $150,546. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county has chosen to establish the Employee Health Insurance Fund for risks associated with the employees' health insurance plan. The Employee Health Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county has obtained a stop/loss commercial policy to cover claims beyond certain limits. Annually, the county retains the risk of loss to the first $125,000 per covered person. Settled claims have not exceeded this commercial insurance coverage in any of the past three fiscal years. An estimated liability for outstanding medical claims of $137,310 has been recorded in the financial statements of the Employee Health Insurance Fund.

All full-time employees of the primary government are eligible to participate along with eligible pre-65 retirees as discussed in Note V.G., Other Postemployment Benefits. A premium charge is allocated to each fund that accounts for full-time employees or that pays premiums for retirees. This charge is based on actuarial estimates for the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. That reserve was $1,603,610 at June 30, 2022. 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 Health Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Employee Insurance - Health Fund

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance Fiscal Year-end
2020-21	$ 549,475	$ 3,122,707	$ 3,356,394	$ 315,788
2021-22	315,788	3,190,567	3,369,045	137,310

Current-year claims and estimates are presented net of credits for contracted prescription drug rebates ($326,127) and receipts for stop loss recoveries ($302,134) for the 2021-22 year.

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

Anderson County and the discretely presented Anderson County School Department are exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The county and the school department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. The county and the school department joined the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The county and the school department pay annual premiums to the TN-RMT for their general liability, property, casualty, and workers' compensation insurance coverage. The creation of TN-RMT provides for it to be self-sustaining through member premiums.

B. Accounting Changes

GASB Statement No. 87, *Leases*, became effective for fiscal year ending June 30, 2022. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. A lessor must recognize (1) a lease receivable (measured at the present value of lease payments expected to be received during the lease term), (2) deferred inflow of resources, (3) interest revenue on the lease receivable and (4) note disclosures of leasing arrangements and the total inflows of resources recognized from leases. This statement provides exceptions for leases of assets held as investments, certain regulated leases, short-term leases and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements) and leases with related parties.

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

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

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

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

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

C. Contingent Liabilities

In the prior year, Anderson County reported a liability of $1,240,000 for a judgment in a wrongful termination lawsuit which was under appeal. During the 2021-2022 year, the case was finalized, and the county paid $1,326,335 from the General Fund to liquidate the liability along with interest on the judgment.

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

D. Joint Ventures

The Seventh Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Seventh Judicial District, Anderson County, and various cities within Anderson 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, the sheriff, and police chiefs of participating law enforcement agencies. Anderson County did not contribute to the operation of the DTF for the year ended June 30, 2022.

The Anderson County Economic Development Association (ACEDA) is a joint venture formed by an interlocal agreement between Anderson County and the cities and towns within Anderson County. The East Tennessee Economic Development association and the Clinton Utilities Board are also members of the association. Membership on the Board of Directors is allocated based on the entities' relative level of funding for the prior fiscal year budget pro-rated among a total of 25 members, with no participating organization having more than one-third of the 25 members. In addition, the county mayor and the mayor or city manager of each municipality in Anderson County are members of the Board of Directors. Each participating organization appoints its own members on the Board of Directors. Anderson County has control over budgeting and financing the joint venture only to the extent of its representation by its board members. Anderson County contributed $124,500 to the operations of ACEDA during the fiscal year ended June 30, 2022. In addition to the operations contribution, Anderson County has also committed an additional $237,698 for their portion of the building renovations for the Tennessee College of Applied Technology.

Anderson County does not have an equity interest in either of the above-noted joint ventures. Complete financial statements for the DTF and ACEDA can be obtained at their administrative offices at the following addresses:

Seventh Judicial District Drug Task Force
101 S. Main Street, Suite 300
Clinton, TN 37716

Anderson County Economic Development Association
245 North Main Street, Suite 200
Clinton, TN 37716

E. Jointly Governed Organization

The Northeast Tennessee Railroad Authority is jointly operated by Anderson County in conjunction with Campbell and Scott counties. The authority's board consists of the county mayor of each county and one member selected by the governing body of each county; however, the counties do not have any ongoing financial interest or responsibility for the entity. Anderson County did not contribute to the operations of the Northeast Tennessee Railroad Authority during the year ended June 30, 2022.

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Anderson County and non-certified employees of the discretely presented Anderson 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 63.48 percent, the non-certified employees of the discretely presented school department comprise 36.52 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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

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

Employees Covered by Benefit Terms. At the measurement date of June 30, 2021, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	494
Inactive Employees Entitled to But Not Yet Receiving Benefits	1,163
Active Employees	821
Total	2,478

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Anderson County elected to make employer contributions at a rate higher than the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, the employer contribution for Anderson County was $1,221,688 based on a rate of 4.03 percent of covered payroll. The rate set by the Board of Trustees was 2.41 percent. By law, employer contributions are required to be paid. The TCRS may intercept Anderson 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)

Anderson County's net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Anderson County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2020	$ 86,184,388	$ 91,018,858	$ (4,834,470)
Changes for the Year:			
Service Cost	$ 2,360,321	$ 0	$ 2,360,321
Interest	6,255,584	0	6,255,584
Differences Between Expected and Actual Experience	283,037	0	283,037
Changes of assumptions	7,965,442	0	7,965,442
Contributions-Employer	0	1,467,022	(1,467,022)
Contributions-Employees	0	1,464,405	(1,464,405)
Net Investment Income	0	23,265,812	(23,265,812)
Benefit Payments, Including Refunds of Employee Contributions	(4,521,581)	(4,521,581)	0
Administrative Expense	0	(70,678)	70,678
Net Changes	$ 12,342,803	$ 21,604,980	$ (9,262,177)
Balance, June 30, 2021	$ 98,527,191	$ 112,623,838	$ (14,096,647)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	63.48%	$ 62,545,061	$ 71,493,613	$ (8,948,552)
School Department	36.52%	35,982,130	41,130,225	(5,148,095)
Total		$ 98,527,191	$ 112,623,838	$ (14,096,647)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Anderson County calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

Anderson County		1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Primary Government	$	(193,778) $	(8,948,552) $	(16,125,288)
School Department		(111,481)	(5,148,095)	(9,276,867)
Total Net Pension Liability (Asset)	$	(305,259) $	(14,096,647) $	(25,402,155)

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

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, Anderson County recognized pension expense (negative pension expense) of ($1,252,194).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, Anderson 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	$ 564,213	$ 388,197
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	12,408,585
Changes in Assumptions	6,372,354	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	1,221,688	N/A
Total	$ 8,158,255	$ 12,796,782

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 5,160,659	$ 8,123,397
School Department	2,997,596	4,673,385
Total	$ 8,158,255	$ 12,796,782

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	Primary Government	School Department	Total
2023	$ (1,016,718)	$ (584,917)	$ (1,601,635)
2024	(770,031)	(442,998)	(1,213,029)
2025	(856,869)	(492,956)	(1,349,825)
2026	(1,076,447)	(619,279)	(1,695,726)
2027	0	0	0
Thereafter	0	0	0

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

Payable to the Pension Plan

At June 30, 2022, Anderson County reported a payable of $58,978 for the outstanding amount of contributions due to the pension plan at year end.

Discretely Presented Anderson County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Anderson County and non-certified employees of the discretely presented Anderson 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 63.48 percent and the non-certified employees of the discretely presented school department comprise 36.52 percent of the plan based on contribution data.

<u>Certified Employees</u>

<u>Teacher Retirement Plan</u>

General Information About the Pension Plan

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

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

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2022, to the Teacher Retirement Plan were $226,107, which is 2.01 percent of covered payroll. In addition, employer contributions of $207,575 were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liabilities (Assets). At June 30, 2022, the school department reported a liability (asset) of ($674,946) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, the school department's proportion was .623097 percent. The proportion as of June 30, 2020, was .604304 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense of $78,002.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 11,742	$ 123,501
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	388,517
Changes in Assumptions	243,447	0
Changes in Proportion of Net Pension Liability (Asset)	0	39,820
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	226,107	N/A
Total	$ 481,296	$ 551,838

The school department's employer contributions of $226,107, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2023	$ (89,300)
2024	(87,173)
2025	(86,567)
2026	(96,344)
2027	7,283
Thereafter	55,452

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

Actuarial Assumptions. The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 232,028	$ (674,946)	$ (1,343,872)

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

Payable to the Pension Plan

At June 30, 2022, the Anderson County School Department reported a payable of $116,090 for the outstanding amount of contributions due to the pension plan at year end.

Teacher Legacy Pension Plan

General Information About the Pension Plan

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

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Anderson County School Department for the year ended June 30, 2022, to the Teacher Legacy Pension Plan were $2,346,877, which is 10.3 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liability (Assets). At June 30, 2022, the school department reported a liability (asset) of ($30,266,434) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of

June 30, 2021, the school department's proportion was .701710 percent. The proportion measured at June 30, 2020, was .711779 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of ($4,758,970).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 101,712	$ 2,524,319
Changes in Assumptions	8,086,685	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	24,136,805
Changes in Proportion of Net Pension Liability (Asset)	92,061	3,191
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	2,346,877	N/A
Total	$ 10,627,335	$ 26,664,315

The school department's employer contributions of $2,346,877 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension asset in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2023	$ (4,353,859)
2024	(4,122,380)
2025	(3,393,790)
2026	(6,513,828)
2027	0
Thereafter	0

Actuarial Assumptions. The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the school department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what the school department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ (5,386,407)	$ (30,266,434)	$ (50,971,579)

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

Payable to the Pension Plan

At June 30, 2022, the Anderson County School Department reported a payable of $199,315 for the outstanding amount of contributions due to the pension plan at year end.

2. **Deferred Compensation**

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 in 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 $558,672 and teachers contributed $366,936 to this deferred compensation pension plan.

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

Primary Government

Plan Description. Anderson County participates in a self-insured postemployment benefits plan administered by Blue Cross Blue Shield of Tennessee for medical benefits for retirees and their beneficiaries. For reporting purposes, the plan is considered to be a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Benefits Provided. The premium requirements of plan members are established and may be amended by the insurance committee. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Retirees with 30-plus years of service with Anderson County are eligible to continue coverage, until they are Medicare eligible, as long as the retiree continues to pay the premiums. For employees who retired prior to January 1, 2019, Anderson County pays $350 per month premium assistance and a monthly $25 Health Reimbursement Account (HRA) contribution until attainment of age 65 when the employee becomes eligible for Medicare. For employees with 30-plus years of service retiring after December 31, 2018, the county will establish a Health Reimbursement Account for the retiree with a monthly stipend up to $800 per month to reimburse out of pocket medical expenses and insurance premiums. This retiree group will no longer be eligible for coverage through the county medical plan.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	5
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	458
Total	463

Total OPEB Liability

The plan's total OPEB liability of $459,010 was determined by an actuarial valuation as of June 30, 2021 and rolled forward (updated) to the measurement date of June 30, 2022.

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

Actuarial Cost Method	Entry Age Normal
Inflation	3%
Salary Scale	2.5%
Discount Rate	4.09%
Healthcare Cost Trend Rates	7.5% decreasing .5% per year to an ultimate rate of 4.5%
Retirees share of Benefit-related Cost	See discussion under Benefits Provided

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as of June 30, 2022.

The mortality assumption is based on Pub-2010 Headcount-Weighted Table with Projection MP-2021.

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

Changes in Assumptions. The discount rate changed from 2.18 percent as of the beginning of the measurement period to 4.09 percent as of the measurement date. The mortality improvement scale was updated from scale MP-2020 to scale MP-2021.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance July 1, 2021	$ 535,652
Changes for the Year:	
Service Cost	$ 29,096
Interest	11,789
Difference between Expected and Actual Experience	16,794
Changes in Assumption and Other Inputs	(86,435)
Benefit Payments	(47,886)
Net Changes	$ (76,642)
Balance June 30, 2022	$ 459,010

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the primary government recognized OPEB expense of $37,964. At June 30, 2022, the primary government 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	$	22,952	$	38,237
Changes of Assumption/Inputs		61,356		77,561
Total	$	84,308	$	115,798

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
2023	$	(2,921)
2024		(2,921)
2025		(2,921)
2026		(2,921)
2027		(2,921)
Thereafter		(16,885)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the primary government 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:

Discount Rate		1% Decrease 3.09%		Current Discount Rate 4.09%		1% Increase 5.09%
Total OPEB Liability	$	502,498	$	459,010	$	419,625

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

Healthcare Cost Trend Rate	1% Decrease 6.5%	Current Trend Rate 7.5%	1% Increase 8.5%
Total OPEB Liability	$ 458,869	$ 459,010	$ 459,151

Discretely Presented Anderson County School Department

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

The Anderson County School Department provides healthcare benefits to its certified retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified retirees of Anderson County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

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

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

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2021 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	2.16%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 7.36% for pre-65 retirees in the 2022 calendar year, and decreasing annually over a 10 year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under Benefits Provided

The discount rate was 2.16 percent, based on the daily rate of the Bond Buyer's 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2021, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-Weighted Employee mortality table for General Employees for non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010. Post-retirement tables for non-teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% load for males and a 14% load for females, projected generationally from 2010 with MP-2020. Post-retirement tables for teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 19 to load for males and a 18% load for females, projected generationally from 2010 with MP-2020. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2020.

Changes in Assumptions. The discount rate changed from 2.21 percent as of the beginning of the measurement period to 2.16 percent as of the measurement date of June 30, 2021. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2022 plan year was revised from 9.02 percent to 7.36 percent. The assumed long term inflation rate was changed from 2.1 percent to 2.25 percent.

Closed Local Education (LEP) OPEB Plan (Discretely Presented School Department)

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

Benefits Provided. The Anderson County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA* 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO, or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. The Anderson County School Department provides $2,600 per year for eligible retirees for a maximum of five years following retirement or until the retiree is eligible for Medicare. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees' premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

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

	School Department
Inactive Employees or Beneficiaries Currently Receiving Benefits	38
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees EligibleFor Benefits	579
Total	617

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $319,724 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Anderson County School Department 68.7078%	State of TN 31.2922%	Total OPEB Liability
Balance July 1, 2020	$ 4,870,363	$ 2,368,196	$ 7,238,559
Changes for the Year:			
Service Cost	$ 282,768	$ 128,784	$ 411,552
Interest	113,288	51,596	164,884
Changes in Benefit Terms	699,026	318,363	1,017,389
Difference between Expected and Actual Experience	(15,537)	(7,076)	(22,613)
Change in Proportion	103,092	(103,092)	0
Changes in Assumption and Other Inputs	1,158,176	527,478	1,685,654
Benefit Payments	(261,575)	(119,132)	(380,707)
Net Changes	$ 2,079,238	$ 796,921	$ 2,876,159
Balance June 30, 2021	$ 6,949,601	$ 3,165,117	$ 10,114,718

The Anderson County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Anderson 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 recognized $531,710 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Anderson County School Department’s proportionate share of the collective OPEB liability was 68.7078 percent and the State of Tennessee’s share was 31.2922 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department recognized OPEB expense of $1,737,469, which includes expenses funded by subsidies provided by the state. At June 30, 2022, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 391,329	$ 646,356
Changes in Assumptions/Inputs	1,544,029	370,612
Changes in Proportion and Difference Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	203,958	97,627
Benefits Paid After the Measurement Date of June 30, 2021	319,724	0
Total	$ 2,459,040	$ 1,114,595

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

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

Year Ending June 30	School Department
2023	$ 110,677
2024	110,677
2025	110,677
2026	110,677
2027	110,677
Thereafter	471,336

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

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

Discount Rate

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Proportionate Share of the Collective Total OPEB Liability	$ 7,481,149	$ 6,949,601	$ 6,442,560

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

Healthcare Cost Trend Rate

	1% Decrease 6.36 to 3.5%	Curent Rates 7.36 to 4.5%	1% Increase 8.36 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 6,135,659	$ 6,949,601	$ 7,917,611

H. **Termination Benefits**

The Anderson County School Department adopted a policy to pay employees for each sick day that they have accumulated at the time of their retirement. The benefit ranges from $40 to $85 based on years of service and date of notice of intent to retire. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable at June 30, 2022. Payments totaling $206,420 were paid to individuals who retired during the year ended June 30, 2022.

The Anderson County School Department also has a retirement incentive bonus payment plan in accordance with contract provisions. This plan is available to all certified teachers who retire from the school department with at least ten years of service in Anderson County and are between the ages of 55 and 60. Under the terms of the plan, employees with 30 or more years of service shall receive $100 for each school year of service with the school department. Employees with 20 to 29 years of service shall receive $50 for each school year of service in the school department. Since payments will be made at the actual time of their retirement, the amount of future payments was not measurable at June 30, 2022. Payments totaling $28,200 were paid to individuals who retired during the year ended June 30, 2022.

I. Office of Central Accounting, Budgeting, and Purchasing

Anderson County operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. The act also provides for the creation of a finance department operated under the direction of the finance director.

J. Purchasing Laws

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by the finance director to serve as the county purchasing agent. The finance director serves as the purchasing agent for Anderson County. All purchase orders are issued by the finance department. The Financial Management Committee established a policy that purchases exceeding $20,000 for the County Mayor's Office and the Anderson County School Department are to be made on a competitive bid basis. Purchasing procedures for the highway department are also governed by provisions of the Uniform Road Law, Section 54-7-113, *Tennessee Code Annotated*. Competitive bids are also required on highway purchases exceeding $20,000.

K. Subsequent Event

On July 11, 2022, the Financial Management Committee approved to increase the threshold requiring competitive bids to purchases exceeding $50,000.

VI. OTHER NOTES – DISCRETELY PRESENTED ANDERSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

A. Description of Organization

The Emergency Communications District of Anderson County, Tennessee, (the district) was created by a county-wide referendum on November 6, 1990. The Anderson County Board of Commissioners appointed the district's initial Board of Directors pursuant to *Tennessee Code Annotated*, Section 7-86-101. The district is responsible for the installation and maintenance of the emergency communications network of Anderson County, Tennessee, (Enhanced 911 Service).

The district is considered a component unit of Anderson County, Tennessee, because the Anderson County Board of Commissioners appoints a majority of the district's Board of Directors and must approve any debt issued by the district.

B. Summary of Significant Accounting Policies

1. Basis of Accounting

The district's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statements of net position. The statement of revenues, expenses, and changes in net position present increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

Operating revenue is revenue that is generated from the primary operations of the district. All other revenue is reported as nonoperating revenue. Operating expenses are those expenses that are essential to the primary operations of the district. All other expenses are reported as nonoperating expenses.

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into the following three net position groups:

Investment in capital assets: This category includes capital assets, net of accumulated depreciation. Investment in capital assets at June 30, 2022, has been calculated as follows:

Capital Assets	$ 1,925,047
Less: Accumulated Depreciation	(1,126,414)
Capital Assets, Net	$ 798,633

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had restricted net position for pension of $118,353 as of June 30, 2022.

Unrestricted: This category includes net position that is not subject to externally imposed stipulations and does not meet the definition of restricted or net investment in capital assets. Unrestricted net position may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

2. Operating Revenue

On April 25, 2014, the Tennessee General Assembly passed the 911 Funding Modernization and IP Transition Act of 2014 ("the Act"). The Act, which was effective January 1, 2015, updates the existing model for funding emergency communications districts by establishing a single, uniform 911 surcharge rate of $1.16 per retail sale. Effective January 1, 2021, the statewide 911 surcharge rate increased from $1.16 to $1.50. Each emergency communication district is allocated a base funding amount which is split into six, equal, bi-monthly payments per fiscal year. The methodology for this funding is based on "total recurring annual revenue the district received from distributions from the board and from direct remittance of 911 surcharges," as stipulated in the new 911 Modernization Act. This base funding is recorded in the statement of revenue, expenses and change in net position as *TCA* Section 7-86-303 receipts.

Each emergency communication district also receives a proportionate share of seventy-five percent of the excess surcharge revenue collected by the Tennessee Emergency Communications Board. This revenue is recorded on the statement of revenue, expenses and change in net position as *TCA* Section 7-86-130 receipts.

3. Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2022, no allowance for uncollectible accounts was considered necessary.

4. Capital Assets

Capital assets, which include property and equipment, are recorded at cost. Capital assets are defined by the district as assets with an initial, individual cost of $500 or more. Depreciation is computed using the straight-line method over the estimated useful lives, which range from five to 25 years.

5. Operating Budget

The district is required by state law to adopt an annual operating budget. The Board of Directors approves the original budget and any amendments and maintains the legal level of control at the line-item level. The budget is prepared on the accrual basis of accounting. All appropriations lapse at the end of the year.

6. Compensated Absences

The district's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave.

7. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the district's policy is to apply restricted net position first.

8. Pension

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

C. Cash

Cash represents money on deposit in various banks. The district considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the district to invest in obligations of the United States or its agencies, non-convertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States or any of its agencies, secured certificates of deposit and other evidence of deposit in state and federal banks and savings and loan associations, and the State of Tennessee Local Government Investment Pool (LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee 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.

All of the district's cash and cash equivalent balances at June 30, 2022, were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

D. Lease

The district occupies its facilities provided by Anderson County on a month-by-month basis without charge.

E. Risk Management

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

F. Capital Assets

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

	Balance 7-1-21	Additions	Balance 6-30-22
Capital Assets Not Depreciated:			
Construction in Progress	$ 0	$ 367,982	$ 367,982
Capital Assets Depreciated:			
Communications Equipment	$ 1,022,748	$ 130,018	$ 1,152,766
Furniture and Fixtures	81,664	0	81,664
Vehicle	82,025	0	82,025
Leasehold Improvements	93,582	0	93,582
Other Capital Assets	143,350	3,678	147,028
	$ 1,423,369	$ 133,696	$ 1,557,065
Accumulated Depreciation	(1,013,196)	(113,218)	(1,126,414)
Capital Assets Depreciated, Net	$ 410,173	$ 388,460	$ 798,633

G. Pension Plan

Employees of the district are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent 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 operations 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.

Tennessee Code Annotated, 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 the state. 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 at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by Benefit Terms

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

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	1
Active employees	2
	3

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. The district makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, the actuarially determined contribution (ADC) for the district was $10,477 based on a rate of 8.53 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the district's base amount distributions if required contributions are not remitted. The employer's 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)

The district's net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability as of June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

Changes of Assumptions

In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from

7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016, actuarial experience study. A blend of future capital market projections and historical 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 investment 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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the district 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 Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Changes for the year ended June 30, 2021:			
Service Cost	$ 24,411	$ 0	$ 24,411
Interest	7,343	0	7,343
Differences between expected and actual experience	17,929	0	17,929
Changes in assumptions	15,591	0	15,591
Contributions-Employer	0	7,901	(7,901)
Contributions-Employees	0	3,180	(3,180)
Net Investment Income	0	52,302	(52,302)
Administrative Expense	0	(179)	179
Net Changes for the year ended June 30, 2021	$ 65,274	$ 63,204	$ 2,070
Balance July 1, 2020	76,872	197,295	(120,423)
Balance, June 30, 2021	$ 142,146	$ 260,499	$ (118,353)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the district calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1.0-percentage-point lower (5.75 percent) or 1.0-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ (90,640)	$ (118,353)	$ (140,908)

Pension Expense

For the year ended June 30, 2022, the district recognized pension expense of $13,593.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2022, the district 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	$ 51,335	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	27,850
Changes in Assumptions	14,392	0
Contributions Subsequent to the Measurement Date of June 30, 2021	10,477	not applicable
Total	$ 76,204	$ 27,850

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

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

Year Ending June 30	Amount
2023	$ (461)
2024	(301)
2025	(237)
2026	(1,077)
2027	6,444
Thereafter	33,510

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

Required Supplementary Information

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

	2014	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability								
Service Cost	$ 1,965,886	$ 1,881,362	$ 1,942,096	$ 2,160,412	$ 2,198,130	$ 2,317,628	$ 2,378,528	$ 2,360,321
Interest	4,591,169	4,800,731	4,931,912	5,228,786	5,416,952	5,630,647	5,983,010	6,255,584
Differences Between Actual and Expected Experience	(736,310)	(1,866,757)	177,297	(818,071)	(1,142,753)	844,456	(266,080)	283,037
Changes in Assumptions	0	0	0	1,785,979	0	0	0	7,965,442
Benefit Payments, Including Refunds of Employee Contributions	(2,877,320)	(3,006,821)	(3,247,155)	(3,375,434)	(3,415,355)	(3,873,259)	(4,113,646)	(4,521,581)
Net Change in Total Pension Liability	$ 2,943,425	$ 1,808,515	$ 3,804,150	$ 4,981,672	$ 3,056,974	$ 4,919,472	$ 3,981,812	$ 12,342,803
Total Pension Liability, Beginning	60,688,368	63,631,793	65,440,308	69,244,458	74,226,130	77,283,104	82,202,576	86,184,388
Total Pension Liability, Ending (a)	$ 63,631,793	$ 65,440,308	$ 69,244,458	$ 74,226,130	$ 77,283,104	$ 82,202,576	$ 86,184,388	$ 98,527,191
Plan Fiduciary Net Position								
Contributions - Employer	$ 1,806,650	$ 1,611,660	$ 1,718,873	$ 1,748,927	$ 1,800,808	$ 1,879,949	$ 1,944,879	$ 1,467,022
Contributions - Employee	1,112,396	1,121,723	1,171,606	1,199,857	1,238,883	1,294,738	1,332,688	1,464,405
Net Investment Income	9,411,066	2,027,661	1,790,540	7,801,377	6,322,893	6,097,383	4,322,657	23,265,812
Benefit Payments, Including Refunds of Employee Contributions	(2,877,320)	(3,006,821)	(3,247,155)	(3,375,434)	(3,415,355)	(3,873,259)	(4,113,646)	(4,521,581)
Administrative Expense	(28,682)	(36,172)	(55,760)	(62,693)	(72,486)	(70,315)	(69,078)	(70,678)
Other	0	0	6,006	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 9,424,110	$ 1,718,051	$ 1,384,110	$ 7,312,034	$ 5,874,743	$ 5,328,496	$ 3,417,500	$ 21,604,980
Plan Fiduciary Net Position, Beginning	56,559,814	65,983,924	67,701,975	69,086,085	76,398,119	82,272,862	87,601,358	91,018,858
Plan Fiduciary Net Position, Ending (b)	$ 65,983,924	$ 67,701,975	$ 69,086,085	$ 76,398,119	$ 82,272,862	$ 87,601,358	$ 91,018,858	$ 112,623,838
Net Pension Liability (Asset), Ending (a - b)	$ (2,352,131)	$ (2,261,667)	$ 158,373	$ (2,171,989)	$ (4,989,758)	$ (5,398,782)	$ (4,834,470)	$ (14,096,647)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.70%	103.46%	99.77%	102.93%	106.46%	106.57%	105.61%	114.31%
Covered Payroll	$ 22,113,264	$ 23,222,323	$ 23,228,009	$ 23,634,144	$ 24,567,608	$ 25,894,943	$ 26,605,997	$ 28,212,150
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(10.64%)	9.74%	(0.68%)	(9.19%)	(20.31%)	(20.85%)	(18.17%)	(49.97%)

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.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially Determined Contribution	$ 1,806,650	$ 1,611,660	$ 1,718,873	$ 1,748,927	$ 1,800,808	$ 1,879,949	$ 1,854,667	$ 1,176,438	$ 731,283
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,806,650)	(1,611,660)	(1,718,873)	(1,748,927)	(1,800,808)	(1,879,949)	(1,944,879)	(1,467,022)	(1,221,688)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ (90,212)	$ (290,584)	$ (490,405)
Covered Payroll	$ 22,113,264	$ 21,779,109	$ 23,228,009	$ 23,634,144	$ 24,567,608	$ 25,894,943	$ 26,605,997	$ 28,212,150	$ 30,343,697
Contributions as a Percentage of Covered Payroll	8.17%	7.4%	7.4%	7.4%	7.33%	7.26%	7.31%	5.20%	4.03%

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.

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

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 18,809	$ 69,605	$ 143,783	$ 199,183	$ 122,658	$ 154,805	$ 181,652	$ 226,107
Less: Contributions in Relation to the Contractually Required Contribution	(18,809)	(69,605)	(143,783)	(199,183)	(122,658)	(154,805)	(181,652)	(226,107)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 470,216	$ 1,740,114	$ 3,594,587	$ 4,977,911	$ 6,332,602	$ 7,520,106	$ 9,077,266	$ 11,249,112
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.06%	2.00%	2.01%

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

Note 2: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT).
2019: Pension - 1.94%, SRT - 2.02%
2020: Pension - 2.03%, SRT - 1.97%
2021: Pension - 2.02%, SRT - 1.98%
2022: Pension - 2.01%, SRT - 1.99%

Exhibit F-4

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 2,641,046	$ 2,595,924	$ 2,514,075	$ 2,381,472	$ 2,354,613	$ 2,595,699	$ 2,518,230	$ 2,365,316	$ 2,346,877
Less: Contributions in Relation to the Contractually Required Contribution	(2,641,046)	(2,595,924)	(2,514,075)	(2,381,472)	(2,354,613)	(2,595,699)	(2,518,230)	(2,365,316)	(2,346,877)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 29,741,510	$ 28,715,973	$ 27,810,568	$ 26,343,699	$ 25,933,509	$ 24,619,082	$ 23,787,793	$ 23,016,871	$ 22,785,220
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.54%	10.59%	10.28%	10.30%

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

Exhibit F-5

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

	2015	2016	2017	2018	2019	2020	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.226313%	0.395477%	0.547672%	0.569825%	0.597482%	0.604304%	0.623097%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (9,104)	$ (41,170)	$ (144,495)	$ (258,432)	$ (337,271)	$ (343,633)	$ (674,946)
Covered Payroll	$ 470,216	$ 1,740,114	$ 3,594,587	$ 4,977,911	$ 6,322,602	$ 7,520,106	$ 9,077,266
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94%)	(2.37%)	(4.02%)	(5.19%)	(5.33%)	(4.57%)	(7.44%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%

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

Exhibit F-6

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

	2014	2015	2016	2017	2018	2019	2020	2021
School Department's Proportion of the Net Pension Liability (Asset)	0.757747%	0.767088%	0.770419%	0.745236%	0.740556%	0.740066%	0.711779%	0.701710%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (123,130)	$ 314,226	$ 4,814,691	$ (243,830)	$ (2,605,954)	$ (7,609,211)	$ (5,427,839)	$ (30,266,434)
Covered Payroll	$ 29,741,510	$ 28,715,973	$ 27,810,568	$ 26,343,699	$ 25,933,509	$ 24,619,082	$ 23,787,793	$ 23,016,871
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41%)	1.09%	17.31%	(0.93%)	(10.05%)	(30.91%)	(22.82%)	(131.5%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%

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

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

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service Cost	$ 18,892	$ 19,625	$ 24,200	$ 29,177	$ 29,096
Interest	21,263	21,106	16,903	13,793	11,789
Differences Between Actual and Expected Experience	0	(61,877)	0	9,992	16,794
Changes in Assumptions or Other Inputs	0	32,363	32,309	24,446	(86,435)
Benefit Payments	(40,162)	(49,716)	(63,634)	(62,231)	(47,886)
Net Change in Total OPEB Liability	$ (7)	$ (38,499)	$ 9,778	$ 15,177	$ (76,642)
Total OPEB Liability, Beginning	549,203	549,196	510,697	520,475	535,652
Total OPEB Liability, Ending	$ 549,196	$ 510,697	$ 520,475	$ 535,652	$ 459,010
Covered Employee Payroll	$ 11,361,615	$ 15,653,637	$ 16,514,565	$ 16,766,855	$ 8,276,351
Net OPEB Liability as a Percentage of Covered Employee Payroll	4.84%	3.3%	3.2%	3.2%	5.5%

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

Note 2: Changes in assumptions.

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

2017	4.00%
2018	3.88%
2019	3.36%
2020	2.66%
2021	2.18%
2022	4.09%

(b) The assumed initial trend rate applicable to the 2020 plan year was updated from a flat 5.00% to an immediate rate of 7.5%, decreasing 0.5% per year to an ultimate rate of 4.5%.

(c) In 2021, base mortality rates were updated from the RPH-2014 tables (adjusted to 2006) to Pub-2010 General tables.

(d) In 2022, the mortality improvement scale was updated from Scale MP-2020 to Scale MP-2021.

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

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	$ 401,367	$ 371,985	$ 333,743	$ 323,997	$ 411,552
Interest	218,903	256,470	225,172	231,951	164,884
Changes of Benefit Terms	0	0	0	0	1,017,389
Differences Between Actual and Expected Experience	0	(1,210,835)	825,344	(200,651)	(22,613)
Changes in Assumptions or Other Inputs	(325,616)	174,346	(532,368)	800,314	1,685,654
Benefit Payments	(543,331)	(572,144)	(507,831)	(399,238)	(380,707)
Net Change in Total OPEB Liability	$ (248,677)	$ (980,178)	$ 344,060	$ 756,373	$ 2,876,159
Total OPEB Liability, Beginning	7,366,981	7,118,304	6,138,126	6,482,186	7,238,559
Total OPEB Liability, Ending	$ 7,118,304	$ 6,138,126	$ 6,482,186	$ 7,238,559	$ 10,114,718
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 2,417,177	$ 2,029,749	$ 2,262,140	$ 2,368,196	$ 3,165,117
Employer Proportionate Share of the Total OPEB Liability	4,701,127	4,108,377	4,220,046	4,870,363	6,949,601
Covered Employee Payroll	$ 39,854,303	$ 41,291,868	$ 41,978,500	$ 42,120,534	$ 43,414,691
Total OPEB Liability as a Percentage of Covered Employee Payroll	11.80%	9.95%	10.05%	11.56%	16.01%

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

Note 2: Changes in assumptions.

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

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

(b) The assumed initial trend rate applicable to plan years was revised as follows:

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%

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

ANDERSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

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

Methods and assumptions used to determine contribution rates:

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

Changes of assumptions. In 2017, the following assumptions were changed: (1) decreased inflation rate from 3 percent to 2.5 percent; (2) decreased the investment rate of return from 7.5 percent to 7.25 percent; (3) decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; (4) decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and (5) 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.

Public Library Fund – The Public Library Fund is used to account for transactions of the Anderson County Public Library, which is jointly funded by Anderson County, the city of Clinton, city of Oak Ridge, and Rocky Top.

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions involving solid waste collection.

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

Other General Government Fund – The Other General Government Fund is used to account for transactions of the Anderson County television station.

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for transactions of the Anderson County Tourism Board.

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

Debt Service Funds

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

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

Rural Debt Service Fund – The Rural Debt Service Fund is used to account for the retirement of long-term debt issued for the construction and renovations of the county's elementary schools.

Education Debt Service Fund – The Education Debt Service Fund is used to account for the retirement of long-term debt issued for the construction and renovations of the county's middle and high schools.

Capital Projects Fund

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

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county.

Anderson County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue
ASSETS					
Cash	$ 737	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	380,280	426,549	170,237	43,026	628,850
Accounts Receivable	1,322	110,515	150	35,341	63,966
Due from Other Governments	8,799	11,741	0	0	0
Due from Other Funds	215	242	97	24	324
Property Taxes Receivable	538,659	1,271,485	0	0	0
Allowance for Uncollectible Property Taxes	(13,564)	(32,019)	0	0	0
Total Assets	$ 916,448	$ 1,788,513	$ 170,484	$ 78,391	$ 693,140
LIABILITIES					
Accounts Payable	$ 3,787	$ 187,565	$ 34	$ 2,355	$ 81,677
Accrued Payroll	8,765	3,843	0	2,000	4,097
Payroll Deductions Payable	903	443	0	171	217
Due to Other Funds	4	0	0	0	2
Due to Component Units	0	0	0	0	0
Total Liabilities	$ 13,459	$ 191,851	$ 34	$ 4,526	$ 85,993
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 512,272	$ 1,209,199	$ 0	$ 0	$ 0
Deferred Delinquent Property Taxes	9,375	22,128	0	0	0
Total Deferred Inflows of Resources	$ 521,647	$ 1,231,327	$ 0	$ 0	$ 0

(Continued)

Exhibit G-1

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

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue
FUND BALANCES					
Restricted:					
Restricted for Public Safety	$ 0	$ 0	$ 161,894	$ 0	$ 0
Restricted for Public Health and Welfare	0	363,514	0	0	0
Restricted for Social, Cultural, and Recreational Services	381,342	0	0	0	606,958
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0
Committed:					
Committed for Public Safety	0	0	8,556	0	0
Committed for Public Health and Welfare	0	1,821	0	0	0
Committed for Social, Cultural, and Recreational Services	0	0	0	73,865	189
Committed for Capital Outlay	0	0	0	0	0
Committed for Debt Service	0	0	0	0	0
Total Fund Balances	$ 381,342	$ 365,335	$ 170,450	$ 73,865	$ 607,147
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 916,448	$ 1,788,513	$ 170,484	$ 78,391	$ 693,140

(Continued)

Exhibit G-1

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
ASSETS						
Cash	$ 54,739	$ 55,476	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	0	1,648,942	573,730	374,502	372,471	1,320,703
Accounts Receivable	8,682	219,976	4,626	0	0	4,626
Due from Other Governments	0	20,540	0	0	0	0
Due from Other Funds	0	902	0	213	211	424
Property Taxes Receivable	0	1,810,144	1,910,360	220,086	1,855,858	3,986,304
Allowance for Uncollectible Property Taxes	0	(45,583)	(48,106)	(5,458)	(47,171)	(100,735)
Total Assets	$ 63,421	$ 3,710,397	$ 2,440,610	$ 589,343	$ 2,181,369	$ 5,211,322
LIABILITIES						
Accounts Payable	$ 0	$ 275,418	$ 0	$ 0	$ 0	$ 0
Accrued Payroll	0	18,705	0	0	0	0
Payroll Deductions Payable	0	1,734	0	0	0	0
Due to Other Funds	63,421	63,427	14,305	0	0	14,305
Due to Component Units	0	0	9,612	0	0	9,612
Total Liabilities	$ 63,421	$ 359,284	$ 23,917	$ 0	$ 0	$ 23,917
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 1,721,471	$ 1,816,778	$ 207,950	$ 1,773,033	$ 3,797,761
Deferred Delinquent Property Taxes	0	31,503	33,248	5,402	27,564	66,214
Total Deferred Inflows of Resources	$ 0	$ 1,752,974	$ 1,850,026	$ 213,352	$ 1,800,597	$ 3,863,975

(Continued)

Exhibit G-1

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 161,894	$ 0	$ 0	$ 0	$ 0
Restricted for Public Health and Welfare	0	363,514	0	0	0	0
Restricted for Social, Cultural, and Recreational Services	0	988,300	0	0	0	0
Restricted for Capital Outlay	0	0	0	0	0	0
Restricted for Debt Service	0	0	108,930	375,991	254,862	739,783
Committed:						
Committed for Public Safety	0	8,556	0	0	0	0
Committed for Public Health and Welfare	0	1,821	0	0	0	0
Committed for Social, Cultural, and Recreational Services	0	74,054	0	0	0	0
Committed for Capital Outlay	0	0	0	0	0	0
Committed for Debt Service	0	0	457,737	0	125,910	583,647
Total Fund Balances	$ 0	$ 1,598,139	$ 566,667	$ 375,991	$ 380,772	$ 1,323,430
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 63,421	$ 3,710,397	$ 2,440,610	$ 589,343	$ 2,181,369	$ 5,211,322

(Continued)

Exhibit G-1

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
ASSETS		
Cash	$ 0	$ 55,476
Equity in Pooled Cash and Investments	232,921	3,202,566
Accounts Receivable	0	224,602
Due from Other Governments	0	20,540
Due from Other Funds	0	1,326
Property Taxes Receivable	653,490	6,449,938
Allowance for Uncollectible Property Taxes	(16,456)	(162,774)
Total Assets	$ 869,955	$ 9,791,674
LIABILITIES		
Accounts Payable	$ 38,734	$ 314,152
Accrued Payroll	0	18,705
Payroll Deductions Payable	0	1,734
Due to Other Funds	0	77,732
Due to Component Units	0	9,612
Total Liabilities	$ 38,734	$ 421,935
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 621,476	$ 6,140,708
Deferred Delinquent Property Taxes	11,375	109,092
Total Deferred Inflows of Resources	$ 632,851	$ 6,249,800

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
FUND BALANCES		
Restricted:		
Restricted for Public Safety	$ 0	$ 161,894
Restricted for Public Health and Welfare	0	363,514
Restricted for Social, Cultural, and Recreational Services	0	988,300
Restricted for Capital Outlay	125,360	125,360
Restricted for Debt Service	0	739,783
Committed:		
Committed for Public Safety	0	8,556
Committed for Public Health and Welfare	0	1,821
Committed for Social, Cultural, and Recreational Services	0	74,054
Committed for Capital Outlay	73,010	73,010
Committed for Debt Service	0	583,647
Total Fund Balances	$ 198,370	$ 3,119,939
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 869,955	$ 9,791,674

Exhibit G-2

Anderson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue
Revenues					
Local Taxes	$ 529,494	$ 1,249,846	$ 0	$ 0	$ 610,948
Licenses and Permits	0	0	0	143,177	0
Fines, Forfeitures, and Penalties	0	0	32,501	0	0
Charges for Current Services	20,660	609,453	0	35,000	0
Other Local Revenues	3,699	8,396	115	216	659
State of Tennessee	0	33,216	0	0	29,999
Federal Government	32,501	0	2,775	0	0
Other Governments and Citizens Groups	130,311	0	0	0	35,894
Total Revenues	$ 716,665	$ 1,900,911	$ 35,391	$ 178,393	$ 677,500
Expenditures					
Current:					
Finance	$ 0	$ 0	$ 0	$ 0	$ 0
Administration of Justice	0	0	0	0	0
Public Safety	0	0	40,171	0	0
Public Health and Welfare	0	1,819,607	0	0	0
Social, Cultural, and Recreational Services	664,101	0	0	172,352	0
Other Operations	0	0	0	0	633,719
Debt Service:					
Principal on Debt	0	0	0	0	0
Interest on Debt	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Capital Projects	0	0	0	0	0
Total Expenditures	$ 664,101	$ 1,819,607	$ 40,171	$ 172,352	$ 633,719

(Continued)

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

	Special Revenue Funds				
	Public Library	Solid Waste / Sanitation	Drug Control	Other General Government	Other Special Revenue
Excess (Deficiency) of Revenues Over Expenditures	$ 52,564	$ 81,304	$ (4,780)	$ 6,041	$ 43,781
Other Financing Sources (Uses)					
Transfers In	$ 0	$ 6,500	$ 0	$ 0	$ 0
Total Other Financing Sources (Uses)	$ 0	$ 6,500	$ 0	$ 0	$ 0
Net Change in Fund Balances	$ 52,564	$ 87,804	$ (4,780)	$ 6,041	$ 43,781
Fund Balance, July 1, 2021	328,778	277,531	175,230	67,824	563,366
Fund Balance, June 30, 2022	$ 381,342	$ 365,335	$ 170,450	$ 73,865	$ 607,147

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitu - tional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
Revenues						
Local Taxes	$ 0	$ 2,390,288	$ 1,946,876	$ 210,661	$ 1,864,665	$ 4,022,202
Licenses and Permits	0	143,177	0	0	0	0
Fines, Forfeitures, and Penalties	0	32,501	0	0	0	0
Charges for Current Services	685	665,798	0	0	0	0
Other Local Revenues	0	13,085	323	213	211	747
State of Tennessee	0	63,215	0	0	0	0
Federal Government	0	35,276	0	0	0	0
Other Governments and Citizens Groups	0	166,205	0	1,130,840	2,963	1,133,803
Total Revenues	$ 685	$ 3,509,545	$ 1,947,199	$ 1,341,714	$ 1,867,839	$ 5,156,752
Expenditures						
Current:						
Finance	$ 63	$ 63	$ 0	$ 0	$ 0	$ 0
Administration of Justice	471	471	0	0	0	0
Public Safety	151	40,322	0	0	0	0
Public Health and Welfare	0	1,819,607	0	0	0	0
Social, Cultural, and Recreational Services	0	836,453	0	0	0	0
Other Operations	0	633,719	0	0	0	0
Debt Service:						
Principal on Debt	0	0	2,387,000	1,358,082	1,190,000	4,935,082
Interest on Debt	0	0	766,746	564,367	712,756	2,043,869
Other Debt Service	0	0	42,839	5,703	38,739	87,281
Capital Projects	0	0	0	0	0	0
Total Expenditures	$ 685	$ 3,330,635	$ 3,196,585	$ 1,928,152	$ 1,941,495	$ 7,066,232

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Funds			
	Constitutional Officers - Fees	Total	General Debt Service	Rural Debt Service	Education Debt Service	Total
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ 178,910	$ (1,249,386)	$ (586,438)	$ (73,656)	$ (1,909,480)
Other Financing Sources (Uses)						
Transfers In	$ 0	$ 6,500	$ 0	$ 0	$ 0	$ 0
Total Other Financing Sources (Uses)	$ 0	$ 6,500	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balances	$ 0	$ 185,410	$ (1,249,386)	$ (586,438)	$ (73,656)	$ (1,909,480)
Fund Balance, July 1, 2021	0	1,412,729	1,816,053	962,429	454,428	3,232,910
Fund Balance, June 30, 2022	$ 0	$ 1,598,139	$ 566,667	$ 375,991	$ 380,772	$ 1,323,430

(Continued)

Exhibit G-2

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Revenues		
Local Taxes	$ 619,138	$ 7,031,628
Licenses and Permits	0	143,177
Fines, Forfeitures, and Penalties	0	32,501
Charges for Current Services	0	665,798
Other Local Revenues	0	13,832
State of Tennessee	0	63,215
Federal Government	0	35,276
Other Governments and Citizens Groups	0	1,300,008
Total Revenues	$ 619,138	$ 9,285,435
Expenditures		
Current:		
Finance	$ 0	$ 63
Administration of Justice	0	471
Public Safety	0	40,322
Public Health and Welfare	0	1,819,607
Social, Cultural, and Recreational Services	0	836,453
Other Operations	0	633,719
Debt Service:		
Principal on Debt	0	4,935,082
Interest on Debt	0	2,043,869
Other Debt Service	0	87,281
Capital Projects	990,857	990,857
Total Expenditures	$ 990,857	$ 11,387,724

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	$ (371,719)	$ (2,102,289)
Other Financing Sources (Uses)		
Transfers In	$ 212,258	$ 218,758
Total Other Financing Sources (Uses)	$ 212,258	$ 218,758
Net Change in Fund Balances	$ (159,461)	$ (1,883,531)
Fund Balance, July 1, 2021	357,831	5,003,470
Fund Balance, June 30, 2022	$ 198,370	$ 3,119,939

Exhibit G-3

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 529,494	$ 503,782	$ 503,782	$ 25,712
Charges for Current Services	20,660	24,000	24,000	(3,340)
Other Local Revenues	3,699	850	850	2,849
Federal Government	32,501	0	0	32,501
Other Governments and Citizens Groups	130,311	130,312	130,312	(1)
Total Revenues	$ 716,665	$ 658,944	$ 658,944	$ 57,721
Expenditures				
Social, Cultural, and Recreational Services				
Libraries	$ 664,101	$ 633,260	$ 717,043	$ 52,942
Total Expenditures	$ 664,101	$ 633,260	$ 717,043	$ 52,942
Excess (Deficiency) of Revenues Over Expenditures	$ 52,564	$ 25,684	$ (58,099)	$ 110,663
Net Change in Fund Balance	$ 52,564	$ 25,684	$ (58,099)	$ 110,663
Fund Balance, July 1, 2021	328,778	252,803	252,803	75,975
Fund Balance, June 30, 2022	$ 381,342	$ 278,487	$ 194,704	$ 186,638

Exhibit G-4

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2022

		Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Actual	Original	Final	
Revenues				
Local Taxes	$ 1,249,846	$ 1,185,540	$ 1,185,540	$ 64,306
Charges for Current Services	609,453	598,000	598,000	11,453
Other Local Revenues	8,396	22,000	22,000	(13,604)
State of Tennessee	33,216	54,074	54,074	(20,858)
Total Revenues	$ 1,900,911	$ 1,859,614	$ 1,859,614	$ 41,297
Expenditures				
Public Health and Welfare				
Sanitation Management	$ 169,737	$ 184,969	$ 192,904	$ 23,167
Convenience Centers	670,666	664,000	758,242	87,576
Other Waste Collection	38,969	90,907	90,907	51,938
Recycling Center	25,320	12,500	33,500	8,180
Landfill Operation and Maintenance	810,570	802,000	817,000	6,430
Other Waste Disposal	104,345	85,000	104,500	155
Total Expenditures	$ 1,819,607	$ 1,839,376	$ 1,997,053	$ 177,446
Excess (Deficiency) of Revenues Over Expenditures	$ 81,304	$ 20,238	$ (137,439)	$ 218,743
Other Financing Sources (Uses)				
Transfers In	$ 6,500	$ 0	$ 6,500	$ 0
Total Other Financing Sources	$ 6,500	$ 0	$ 6,500	$ 0
Net Change in Fund Balance	$ 87,804	$ 20,238	$ (130,939)	$ 218,743
Fund Balance, July 1, 2021	277,531	266,113	266,113	11,418
Fund Balance, June 30, 2022	$ 365,335	$ 286,351	$ 135,174	$ 230,161

Exhibit G-5

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 32,501	$ 59,500	$ 59,500	$ (26,999)
Other Local Revenues	115	500	500	(385)
Federal Government	2,775	0	0	2,775
Total Revenues	$ 35,391	$ 60,000	$ 60,000	$ (24,609)
Expenditures				
Public Safety				
Drug Enforcement	$ 40,171	$ 60,000	$ 75,540	$ 35,369
Total Expenditures	$ 40,171	$ 60,000	$ 75,540	$ 35,369
Excess (Deficiency) of Revenues Over Expenditures	$ (4,780)	$ 0	$ (15,540)	$ 10,760
Net Change in Fund Balance	$ (4,780)	$ 0	$ (15,540)	$ 10,760
Fund Balance, July 1, 2021	175,230	188,542	188,542	(13,312)
Fund Balance, June 30, 2022	$ 170,450	$ 188,542	$ 173,002	$ (2,552)

Exhibit G-6

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other General Government Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Licenses and Permits	$ 143,177	$ 145,000	$ 145,000	$ (1,823)
Charges for Current Services	35,000	35,000	35,000	0
Other Local Revenues	216	0	0	216
Total Revenues	$ 178,393	$ 180,000	$ 180,000	$ (1,607)
Expenditures				
Social, Cultural, and Recreational Services				
Other Social, Cultural, and Recreational	$ 172,352	$ 179,539	$ 185,309	$ 12,957
Total Expenditures	$ 172,352	$ 179,539	$ 185,309	$ 12,957
Excess (Deficiency) of Revenues Over Expenditures	$ 6,041	$ 461	$ (5,309)	$ 11,350
Net Change in Fund Balance	$ 6,041	$ 461	$ (5,309)	$ 11,350
Fund Balance, July 1, 2021	67,824	6,974	6,974	60,850
Fund Balance, June 30, 2022	$ 73,865	$ 7,435	$ 1,665	$ 72,200

Exhibit G-7

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 610,948	$ 0	$ 610,948	$ 385,000	$ 496,000	$ 114,948
Other Local Revenues	659	0	659	0	0	659
State of Tennessee	29,999	0	29,999	30,000	40,000	(10,001)
Other Governments and Citizens Groups	35,894	0	35,894	0	50,300	(14,406)
Total Revenues	$ 677,500	$ 0	$ 677,500	$ 415,000	$ 586,300	$ 91,200
Expenditures						
Other Operations						
Tourism	$ 633,719	$ (7,000)	$ 626,719	$ 415,824	$ 705,262	$ 78,543
Total Expenditures	$ 633,719	$ (7,000)	$ 626,719	$ 415,824	$ 705,262	$ 78,543
Excess (Deficiency) of Revenues Over Expenditures	$ 43,781	$ 7,000	$ 50,781	$ (824)	$ (118,962)	$ 169,743
Net Change in Fund Balance	$ 43,781	$ 7,000	$ 50,781	$ (824)	$ (118,962)	$ 169,743
Fund Balance, July 1, 2021	563,366	(7,000)	556,366	351,400	351,400	204,966
Fund Balance, June 30, 2022	$ 607,147	$ 0	$ 607,147	$ 350,576	$ 232,438	$ 374,709

Exhibit G-8

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 1,946,876	$ 1,872,738	$ 1,872,738	$ 74,138
Other Local Revenues	323	30,000	30,000	(29,677)
Federal Government	0	20,000	20,000	(20,000)
Other Governments and Citizens Groups	0	18,000	18,000	(18,000)
Total Revenues	$ 1,947,199	$ 1,940,738	$ 1,940,738	$ 6,461
Expenditures				
Principal on Debt				
General Government	$ 2,387,000	$ 1,217,000	$ 2,387,000	$ 0
Interest on Debt				
General Government	766,746	800,780	795,780	29,034
Other Debt Service				
General Government	42,839	53,500	58,500	15,661
Total Expenditures	$ 3,196,585	$ 2,071,280	$ 3,241,280	$ 44,695
Excess (Deficiency) of Revenues Over Expenditures	$ (1,249,386)	$ (130,542)	$ (1,300,542)	$ 51,156
Net Change in Fund Balance	$ (1,249,386)	$ (130,542)	$ (1,300,542)	$ 51,156
Fund Balance, July 1, 2021	1,816,053	2,097,894	2,097,894	(281,841)
Fund Balance, June 30, 2022	$ 566,667	$ 1,967,352	$ 797,352	$ (230,685)

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Rural Debt Service Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 210,661	$ 206,721	$ 206,721	$ 3,940
Other Local Revenues	213	3,000	3,000	(2,787)
Other Governments and Citizens Groups	1,130,840	1,000,000	1,127,806	3,034
Total Revenues	$ 1,341,714	$ 1,209,721	$ 1,337,527	$ 4,187
Expenditures				
Principal on Debt				
Education	$ 1,358,082	$ 1,284,243	$ 1,383,675	$ 25,593
Interest on Debt				
Education	564,367	543,013	571,387	7,020
Other Debt Service				
Education	5,703	7,800	7,800	2,097
Total Expenditures	$ 1,928,152	$ 1,835,056	$ 1,962,862	$ 34,710
Excess (Deficiency) of Revenues Over Expenditures	$ (586,438)	$ (625,335)	$ (625,335)	$ 38,897
Net Change in Fund Balance	$ (586,438)	$ (625,335)	$ (625,335)	$ 38,897
Fund Balance, July 1, 2021	962,429	946,781	946,781	15,648
Fund Balance, June 30, 2022	$ 375,991	$ 321,446	$ 321,446	$ 54,545

Exhibit G-10

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Education Debt Service Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 1,864,665	$ 1,785,400	$ 1,785,400	$ 79,265
Other Local Revenues	211	4,000	4,000	(3,789)
Other Governments and Citizens Groups	2,963	0	0	2,963
Total Revenues	$ 1,867,839	$ 1,789,400	$ 1,789,400	$ 78,439
Expenditures				
Principal on Debt				
Education	$ 1,190,000	$ 1,190,000	$ 1,190,000	$ 0
Interest on Debt				
Education	712,756	712,756	712,756	0
Other Debt Service				
Education	38,739	43,000	43,000	4,261
Total Expenditures	$ 1,941,495	$ 1,945,756	$ 1,945,756	$ 4,261
Excess (Deficiency) of Revenues Over Expenditures	$ (73,656)	$ (156,356)	$ (156,356)	$ 82,700
Net Change in Fund Balance	$ (73,656)	$ (156,356)	$ (156,356)	$ 82,700
Fund Balance, July 1, 2021	454,428	438,146	438,146	16,282
Fund Balance, June 30, 2022	$ 380,772	$ 281,790	$ 281,790	$ 98,982

Exhibit G-11

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 619,138	$ 0	$ 0	$ 619,138	$ 599,326	$ 599,326	$ 19,812
Total Revenues	$ 619,138	$ 0	$ 0	$ 619,138	$ 599,326	$ 599,326	$ 19,812
Expenditures							
Capital Projects							
General Administration Projects	$ 239,141	$ (136,346)	$ 48,452	$ 151,247	$ 599,326	$ 294,077	$ 142,830
Other General Government Projects	751,716	(26,700)	0	725,016	0	725,718	702
Total Expenditures	$ 990,857	$ (163,046)	$ 48,452	$ 876,263	$ 599,326	$ 1,019,795	$ 143,532
Excess (Deficiency) of Revenues Over Expenditures	$ (371,719)	$ 163,046	$ (48,452)	$ (257,125)	$ 0	$ (420,469)	$ 163,344
Other Financing Sources (Uses)							
Transfers In	$ 212,258	$ 0	$ 0	$ 212,258	$ 0	$ 306,376	$ (94,118)
Total Other Financing Sources	$ 212,258	$ 0	$ 0	$ 212,258	$ 0	$ 306,376	$ (94,118)
Net Change in Fund Balance	$ (159,461)	$ 163,046	$ (48,452)	$ (44,867)	$ 0	$ (114,093)	$ 69,226
Fund Balance, July 1, 2021	357,831	(163,046)	0	194,785	179,348	179,348	15,437
Fund Balance, June 30, 2022	$ 198,370	$ 0	$ (48,452)	$ 149,918	$ 179,348	$ 65,255	$ 84,663

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, and other governments. Custodial Funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial fund reporting focuses on net position and changes in net position. Custodial funds are distinguished from trust funds by the absence of a trust agreement or equivalent arrangement.

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

City School ADA – Clinton Fund and City School ADA – Oak Ridge Fund – These two funds are used to account for the city school systems' shares of education revenues collected by the county that must be apportioned between the various school systems on an average daily attendance basis. These collections are remitted to the city school systems on a monthly basis.

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

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, a joint venture, 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.

Exhibit H-1

Anderson County, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2022

	Custodial Funds						
	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
ASSETS							
Cash	$ 0	$ 0	$ 0	$ 2,095,854	$ 0	$ 0	$ 2,095,854
Equity in Pooled Cash and Investments	0	3,276	14,643	0	293,176	31,709	342,804
Accounts Receivable	0	0	0	0	39,473	0	39,473
Due from Other Governments	3,331,289	308,835	1,424,315	0	9,903	0	5,074,342
Property Taxes Receivable	0	2,435,553	11,232,517	0	0	0	13,668,070
Allowance for Uncollectible Property Taxes	0	(61,332)	(282,856)	0	0	0	(344,188)
Total Assets	$ 3,331,289	$ 2,686,332	$ 12,388,619	$ 2,095,854	$ 342,552	$ 31,709	$ 20,876,355
LIABILITIES							
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 2,650	$ 2,218	$ 4,868
Due to Other Taxing Units	3,331,289	370,089	1,706,345	0	0	0	5,407,723
Total Liabilities	$ 3,331,289	$ 370,089	$ 1,706,345	$ 0	$ 2,650	$ 2,218	$ 5,412,591
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes	$ 0	$ 2,316,243	$ 10,682,274	$ 0	$ 0	$ 0	$ 12,998,517
Total Deferred Inflows of Resources	$ 0	$ 2,316,243	$ 10,682,274	$ 0	$ 0	$ 0	$ 12,998,517
NET POSITION							
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 0	$ 0	$ 2,095,854	$ 339,902	$ 29,491	$ 2,465,247
Total Net Position	$ 0	$ 0	$ 0	$ 2,095,854	$ 339,902	$ 29,491	$ 2,465,247

Exhibit H-2

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

	Custodial Funds						
	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Constitu - tional Officers - Custodial	Judicial District Drug	District Attorney General	Total
Additions							
Sales Tax Collections for Other Governments	$ 20,170,170	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20,170,170
ADA - Educational Funds Collected for Cities	0	4,233,117	19,608,675	0	0	0	23,841,792
Fines/Fees and Other Collections	0	0	0	17,795,135	0	0	17,795,135
Drug Task Force Collections	0	0	0	0	167,057	0	167,057
District Attorney General Collections	0	0	0	0	0	4,750	4,750
Total Additions	$ 20,170,170	$ 4,233,117	$ 19,608,675	$ 17,795,135	$ 167,057	$ 4,750	$ 61,978,904
Deductions							
Payment of Sales Tax Collections for Other Governments	$ 20,170,170	$ 0	$ 0	$ 0	$ 0	$ 0	$ 20,170,170
Payments to City School Systems	0	4,233,117	19,608,675	0	0	0	23,841,792
Payments to State	0	0	0	13,659,877	0	0	13,659,877
Payments to Individuals and Others	0	0	0	3,772,458	0	0	3,772,458
Payment of Drug Task Force Expenses	0	0	0	0	138,844	0	138,844
Payment of District Attorney General Expenses	0	0	0	0	0	12,008	12,008
Total Deductions	$ 20,170,170	$ 4,233,117	$ 19,608,675	$ 17,432,335	$ 138,844	$ 12,008	$ 61,595,149
Change in Net Position	$ 0	$ 0	$ 0	$ 362,800	$ 28,213	$ (7,258)	$ 383,755
Net Position July 1, 2021	0	0	0	1,733,054	311,689	36,749	2,081,492
Net Position June 30, 2022	$ 0	$ 0	$ 0	$ 2,095,854	$ 339,902	$ 29,491	$ 2,465,247

Anderson County School Department

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

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

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

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

Other Education Special Revenue Fund – The Other Education Special Revenue Fund is used to account for day-care programs offered by the school department, the companion program, and the head start program.

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

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

Exhibit I-1

Anderson County, Tennessee
Statement of Activities
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities:					
Instruction	$ 39,739,074	$ 144,928	$ 5,914,977	$ 0	$ (33,679,169)
Support Services	26,331,449	122,707	2,243,556	1,428,961	(22,536,225)
Operation of Non-instructional Services	9,907,527	354,676	12,271,033	0	2,718,182
Total Governmental Activities	$ 75,978,050	$ 622,311	$ 20,429,566	$ 1,428,961	$ (53,497,212)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 18,177,591
Local Option Sales Taxes					12,888,928
Other Local Taxes					2,748
Grants and Contributions Not Restricted for Specific Programs					36,391,226
Unrestricted Investment Income					9,612
Miscellaneous					100,657
Total General Revenues					$ 67,570,762
Change in Net Position					$ 14,073,550
Net Position, July 1, 2021					79,661,371
Restatement - See Note I.D.11					74,629
Net Position, June 30, 2022					$ 93,809,550

Exhibit I-2

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern-mental Funds	Total Governmental Funds
ASSETS				
Cash	$ 507,158	$ 1,895	$ 1,932,896	$ 2,441,949
Equity in Pooled Cash and Investments	17,021,078	295,416	4,235,952	21,552,446
Inventories	0	0	144,351	144,351
Accounts Receivable	7,672	0	0	7,672
Due from Other Governments	3,591,984	1,893,599	517,047	6,002,630
Due from Other Funds	753,212	6,775	100,000	859,987
Due from Primary Government	9,612	0	0	9,612
Property Taxes Receivable	17,039,654	0	952,048	17,991,702
Allowance for Uncollectible Property Taxes	(429,090)	0	(23,974)	(453,064)
Other Current Assets	0	0	12,225	12,225
Restricted Assets	717,224	0	0	717,224
Total Assets	$ 39,218,504	$ 2,197,685	$ 7,870,545	$ 49,286,734
LIABILITIES				
Accounts Payable	$ 991,009	$ 426,755	$ 260,105	$ 1,677,869
Accrued Payroll	0	0	1,397	1,397
Payroll Deductions Payable	785,608	83,796	64,364	933,768
Contracts Payable	0	665,614	0	665,614
Due to Other Funds	106,775	575,856	177,356	859,987
Due to Primary Government	81,318	0	0	81,318
Due to State of Tennessee	0	0	227	227
Other Current Liabilities	1,849	0	0	1,849
Total Liabilities	$ 1,966,559	$ 1,752,021	$ 503,449	$ 4,222,029

(Continued)

Exhibit I-2

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 16,204,940	$ 0	$ 905,411	$ 17,110,351
Deferred Delinquent Property Taxes	296,557	0	16,569	313,126
Other Deferred/Unavailable Revenue	1,100,286	0	0	1,100,286
Total Deferred Inflows of Resources	$ 17,601,783	$ 0	$ 921,980	$ 18,523,763
FUND BALANCES				
Nonspendable:				
Inventory	$ 0	$ 0	$ 144,351	$ 144,351
Restricted:				
Restricted for Education	540,769	70,664	5,772,104	6,383,537
Restricted for Capital Projects	0	0	528,661	528,661
Restricted for Hybrid Retirement Stabilization Funds	717,224	0	0	717,224
Committed:				
Committed for Education	0	375,000	0	375,000
Assigned:				
Assigned for Education	1,722,701	0	0	1,722,701
Unassigned	16,669,468	0	0	16,669,468
Total Fund Balances	$ 19,650,162	$ 445,664	$ 6,445,116	$ 26,540,942
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 39,218,504	$ 2,197,685	$ 7,870,545	$ 49,286,734

Exhibit I-3

Anderson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Anderson County School Department
June 30, 2022

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		$ 26,540,942
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 865,214	
Add: construction in progress	1,737,358	
Add: buildings and improvements net of accumulated depreciation	48,600,894	
Add: other capital assets net of accumulated depreciation	2,560,826	
Add: intangible right-to-use assets net of accumulated amortization	161,450	53,925,742
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: leases payable on primary government debt	$ (175,983)	
Less: other postemployment benefits liability	(6,949,601)	
Less: compensated absences payable	(595,571)	(7,721,155)
(3) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		1,413,412
(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 expense in future years.		
Add: deferred outflows of resources related to pensions	$ 14,106,227	
Less: deferred inflows of resources related to pensions	(31,889,538)	
Add: deferred outflows of resources related to OPEB	2,459,040	
Less: deferred inflows of resources related to OPEB	(1,114,595)	(16,438,866)
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	$ 5,148,095	
Add: net pension asset - teacher retirement plan	674,946	
Add: net pension asset - teacher legacy pension plan	30,266,434	36,089,475
Net position of governmental activities (Exhibit A)		$ 93,809,550

Exhibit I-4

Anderson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Governmental Funds	Total Governmental Funds
Revenues				
Local Taxes	$ 30,561,329	$ 0	$ 935,268	$ 31,496,597
Licenses and Permits	2,748	0	0	2,748
Charges for Current Services	242,349	0	354,676	597,025
Other Local Revenues	34,668	1,280	2,070,328	2,106,276
State of Tennessee	36,210,761	121,151	693,875	37,025,787
Federal Government	303,273	9,518,212	9,008,605	18,830,090
Other Governments and Citizens Groups	17,000	0	0	17,000
Total Revenues	$ 67,372,128	$ 9,640,643	$ 13,062,752	$ 90,075,523
Expenditures				
Current:				
Instruction	$ 35,963,585	$ 5,114,155	$ 0	$ 41,077,740
Support Services	24,067,460	2,928,349	0	26,995,809
Operation of Non-Instructional Services	101,095	0	10,103,143	10,204,238
Capital Outlay	2,115,609	1,428,961	955,149	4,499,719
Debt Service:				
Other Debt Service	1,000,000	0	133,802	1,133,802
Total Expenditures	$ 63,247,749	$ 9,471,465	$ 11,192,094	$ 83,911,308
Excess (Deficiency) of Revenues Over Expenditures	$ 4,124,379	$ 169,178	$ 1,870,658	$ 6,164,215
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	$ 1,080	$ 0	$ 0	$ 1,080
Insurance Recovery	22,811	0	1,100	23,911

(Continued)

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern-mental Funds	Total Governmental Funds
Other Financing Sources (Uses) (Cont.)				
Transfers In	$ 344,073	$ 0	$ 155,117	$ 499,190
Transfers Out	(100,000)	(166,717)	(232,473)	(499,190)
Total Other Financing Sources (Uses)	$ 267,964	$ (166,717)	$ (76,256)	$ 24,991
Net Change in Fund Balances	$ 4,392,343	$ 2,461	$ 1,794,402	$ 6,189,206
Fund Balance, July 1, 2021	15,257,819	443,203	4,650,714	20,351,736
Fund Balance, June 30, 2022	$ 19,650,162	$ 445,664	$ 6,445,116	$ 26,540,942

Anderson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds (Exhibit I-4)		$ 6,189,206
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	$ 4,290,421	
Less: current-year depreciation/amortization expense	(3,328,518)	961,903
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2022	$ 1,413,412	
Less: deferred delinquent property taxes and other deferred June 30, 2021	(1,843,490)	(430,078)
(3) The contribution of long-term debt (e.g., notes, bonds, leases) by the primary government provides current financial resources to governmental funds, while the contributions by the school department of the principal of long-term debt consume the current financial resources of governmental funds. Neither transaction however, has any effect on net position.		
Add: principal contributions on lease to primary government	$ 99,432	
		99,432
(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 other postemployment benefits liability	$ (2,079,238)	
Change in compensated absences payable	(84,889)	
Change in net pension asset/liability	28,601,283	
Change in deferred outflows related to OPEB	1,065,859	
Change in deferred inflows related to OPEB	127,343	
Change in deferred outflows related to pensions	8,446,637	
Change in deferred inflows related to pensions	(28,823,908)	7,253,087
Change in net position of governmental activities (Exhibit B)		$ 14,073,550

Exhibit I-6

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

	Special Revenue Funds				Capital Projects Fund	
	Central Cafeteria	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS						
Cash	$ 3,130	$ 0	$ 1,929,766	$ 1,932,896	$ 0	$ 1,932,896
Equity in Pooled Cash and Investments	3,481,346	230,553	0	3,711,899	524,053	4,235,952
Inventories	144,351	0	0	144,351	0	144,351
Due from Other Governments	31,091	485,956	0	517,047	0	517,047
Due from Other Funds	0	100,000	0	100,000	0	100,000
Property Taxes Receivable	0	0	0	0	952,048	952,048
Allowance for Uncollectible Property Taxes	0	0	0	0	(23,974)	(23,974)
Other Current Assets	0	0	12,225	12,225	0	12,225
Total Assets	$ 3,659,918	$ 816,509	$ 1,941,991	$ 6,418,418	$ 1,452,127	$ 7,870,545
LIABILITIES						
Accounts Payable	$ 24,515	$ 233,104	$ 1,000	$ 258,619	$ 1,486	$ 260,105
Accrued Payroll	0	1,397	0	1,397	0	1,397
Payroll Deductions Payable	14,558	49,806	0	64,364	0	64,364
Due to Other Funds	0	177,356	0	177,356	0	177,356
Due to State of Tennessee	0	227	0	227	0	227
Total Liabilities	$ 39,073	$ 461,890	$ 1,000	$ 501,963	$ 1,486	$ 503,449
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 905,411	$ 905,411
Deferred Delinquent Property Taxes	0	0	0	0	16,569	16,569
Total Deferred Inflows of Resources	$ 0	$ 0	$ 0	$ 0	$ 921,980	$ 921,980

(Continued)

Exhibit I-6

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

	Special Revenue Funds				Capital Projects Fund	
	Central Cafeteria	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
FUND BALANCES						
Nonspendable:						
Inventory	$ 144,351	$ 0	$ 0	$ 144,351	$ 0	$ 144,351
Restricted:						
Restricted for Education	3,476,494	354,619	1,940,991	5,772,104	0	5,772,104
Restricted for Capital Projects	0	0	0	0	528,661	528,661
Total Fund Balances	$ 3,620,845	$ 354,619	$ 1,940,991	$ 5,916,455	$ 528,661	$ 6,445,116
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 3,659,918	$ 816,509	$ 1,941,991	$ 6,418,418	$ 1,452,127	$ 7,870,545

Exhibit I-7

Anderson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

	Special Revenue Funds				Capital Projects Fund	
	Central Cafeteria	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
Revenues						
Local Taxes	$ 0	$ 0	$ 0	$ 0	$ 935,268	$ 935,268
Charges for Current Services	118,172	236,504	0	354,676	0	354,676
Other Local Revenues	1,676	3,883	2,064,713	2,070,272	56	2,070,328
State of Tennessee	32,083	661,792	0	693,875	0	693,875
Federal Government	4,573,653	4,434,952	0	9,008,605	0	9,008,605
Total Revenues	$ 4,725,584	$ 5,337,131	$ 2,064,713	$ 12,127,428	$ 935,324	$ 13,062,752
Expenditures						
Current:						
Operation of Non-Instructional Services	$ 3,306,880	$ 4,925,013	$ 1,871,250	$ 10,103,143	$ 0	$ 10,103,143
Capital Outlay	0	0	0	0	955,149	955,149
Debt Service:						
Other Debt Service	0	127,806	0	127,806	5,996	133,802
Total Expenditures	$ 3,306,880	$ 5,052,819	$ 1,871,250	$ 10,230,949	$ 961,145	$ 11,192,094
Excess (Deficiency) of Revenues Over Expenditures	$ 1,418,704	$ 284,312	$ 193,463	$ 1,896,479	$ (25,821)	$ 1,870,658
Other Financing Sources (Uses)						
Insurance Recovery	$ 0	$ 1,100	$ 0	$ 1,100	$ 0	$ 1,100
Transfers In	55,117	100,000	0	155,117	0	155,117
Transfers Out	0	(232,473)	0	(232,473)	0	(232,473)
Total Other Financing Sources (Uses)	$ 55,117	$ (131,373)	$ 0	$ (76,256)	$ 0	$ (76,256)

(Continued)

Exhibit I-7

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

	Special Revenue Funds				Capital Projects Fund	
	Central Cafeteria	Other Education Special Revenue	Internal School	Total	Education Capital Projects	Total Nonmajor Governmental Funds
Net Change in Fund Balances	$ 1,473,821	$ 152,939	$ 193,463	$ 1,820,223	$ (25,821)	$ 1,794,402
Fund Balance, July 1, 2021	2,147,024	201,680	1,747,528	4,096,232	554,482	4,650,714
Fund Balance, June 30, 2022	$ 3,620,845	$ 354,619	$ 1,940,991	$ 5,916,455	$ 528,661	$ 6,445,116

Exhibit I-8

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
General Purpose School Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 30,561,329	$ 0	$ 0	$ 30,561,329	$ 28,361,111	$ 28,361,111	$ 2,200,218
Licenses and Permits	2,748	0	0	2,748	2,500	2,500	248
Charges for Current Services	242,349	0	0	242,349	75,000	157,100	85,249
Other Local Revenues	34,668	0	0	34,668	103,100	103,100	(68,432)
State of Tennessee	36,210,761	0	0	36,210,761	35,284,824	36,830,892	(620,131)
Federal Government	303,273	0	0	303,273	130,000	324,246	(20,973)
Other Governments and Citizens Groups	17,000	0	0	17,000	0	14,000	3,000
Total Revenues	$ 67,372,128	$ 0	$ 0	$ 67,372,128	$ 63,956,535	$ 65,792,949	$ 1,579,179
Expenditures							
Instruction							
Regular Instruction Program	$ 25,939,877	$ 0	$ 150	$ 25,940,027	$ 27,920,521	$ 28,379,259	$ 2,439,232
Alternative Instruction Program	338,289	0	0	338,289	0	725,833	387,544
Special Education Program	6,284,431	0	0	6,284,431	6,460,865	6,692,336	407,905
Career and Technical Education Program	2,897,147	0	0	2,897,147	3,396,024	3,375,688	478,541
Student Body Education Program	503,841	0	0	503,841	86,456	570,104	66,263
Support Services							
Attendance	224,642	0	0	224,642	232,625	237,725	13,083
Health Services	305,122	0	0	305,122	1,245,265	914,142	609,020
Other Student Support	1,687,715	(16,958)	0	1,670,757	1,675,503	1,745,994	75,237
Regular Instruction Program	1,181,145	0	8,900	1,190,045	1,216,101	1,311,941	121,896
Special Education Program	1,116,550	0	0	1,116,550	1,491,281	1,464,216	347,666
Career and Technical Education Program	214,773	0	0	214,773	179,460	232,460	17,687
Technology	1,657,182	(16,610)	0	1,640,572	1,819,076	1,850,067	209,495
Other Programs	150,546	0	0	150,546	0	150,546	0
Board of Education	1,520,431	(697)	0	1,519,734	1,524,565	1,556,100	36,366
Director of Schools	549,814	(108)	6,645	556,351	578,388	589,290	32,939
Office of the Principal	4,678,640	0	0	4,678,640	3,955,160	4,784,529	105,889
Fiscal Services	579,708	(1,944)	3,460	581,224	640,205	696,394	115,170

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Human Services/Personnel	$ 102,727	$ 0	$ 0	$ 102,727	$ 93,569	$ 118,569	$ 15,842
Operation of Plant	4,717,019	(1,083)	6,886	4,722,822	4,839,778	5,034,953	312,131
Maintenance of Plant	1,368,983	(3,359)	6,539	1,372,163	1,606,147	1,641,963	269,800
Transportation	3,476,581	0	0	3,476,581	3,372,394	3,551,144	74,563
Central and Other	535,882	(29,205)	6,280	512,957	840,500	1,135,500	622,543
Operation of Non-Instructional Services							
Community Services	101,095	0	0	101,095	107,652	107,652	6,557
Capital Outlay							
Regular Capital Outlay	2,115,609	(649,143)	450,268	1,916,734	0	2,025,000	108,266
Interest on Debt							
Education	0	0	0	0	1,000,000	0	0
Other Debt Service							
Education	1,000,000	0	0	1,000,000	0	1,000,000	0
Total Expenditures	$ 63,247,749	$ (719,107)	$ 489,128	$ 63,017,770	$ 64,281,535	$ 69,891,405	$ 6,873,635
Excess (Deficiency) of Revenues Over Expenditures	$ 4,124,379	$ 719,107	$ (489,128)	$ 4,354,358	$ (325,000)	$ (4,098,456)	$ 8,452,814
Other Financing Sources (Uses)							
Proceeds from Sale of Capital Assets	$ 1,080	$ 0	$ 0	$ 1,080	$ 0	$ 0	$ 1,080
Insurance Recovery	22,811	0	0	22,811	0	0	22,811
Transfers In	344,073	0	0	344,073	325,000	325,000	19,073
Transfers Out	(100,000)	0	0	(100,000)	0	(103,792)	3,792
Total Other Financing Sources	$ 267,964	$ 0	$ 0	$ 267,964	$ 325,000	$ 221,208	$ 46,756
Net Change in Fund Balance	$ 4,392,343	$ 719,107	$ (489,128)	$ 4,622,322	$ 0	$ (3,877,248)	$ 8,499,570
Fund Balance, July 1, 2021	15,257,819	(719,107)	0	14,538,712	7,040,504	7,040,504	7,498,208
Fund Balance, June 30, 2022	$ 19,650,162	$ 0	$ (489,128)	$ 19,161,034	$ 7,040,504	$ 3,163,256	$ 15,997,778

Exhibit I-9

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Other Local Revenues	$ 1,280	$ 0	$ 0	$ 1,280	$ 0	$ 0	$ 1,280
State of Tennessee	121,151	0	0	121,151	1,784,516	103,992	17,159
Federal Government	9,518,212	0	0	9,518,212	4,349,251	23,916,086	(14,397,874)
Total Revenues	$ 9,640,643	$ 0	$ 0	$ 9,640,643	$ 6,133,767	$ 24,020,078	$ (14,379,435)
Expenditures							
Instruction							
Regular Instruction Program	$ 3,539,908	$ (24,799)	$ 0	$ 3,515,109	$ 1,303,949	$ 8,518,012	$ 5,002,903
Special Education Program	1,458,638	(62,926)	0	1,395,712	1,126,517	2,146,171	750,459
Career and Technical Education Program	115,609	0	0	115,609	115,608	115,609	0
Support Services							
Health Services	1,307,490	0	0	1,307,490	1,273,874	1,833,873	526,383
Other Student Support	62,502	0	0	62,502	275,397	401,755	339,253
Regular Instruction Program	1,127,919	0	0	1,127,919	1,066,575	1,484,751	356,832
Special Education Program	245,789	0	0	245,789	338,695	697,882	452,093
Transportation	184,649	(62,944)	0	121,705	225,696	372,500	250,795
Capital Outlay							
Regular Capital Outlay	1,428,961	0	3,511,039	4,940,000	275,000	8,242,262	3,302,262
Total Expenditures	$ 9,471,465	$ (150,669)	$ 3,511,039	$ 12,831,835	$ 6,001,311	$ 23,812,815	$ 10,980,980
Excess (Deficiency) of Revenues Over Expenditures	$ 169,178	$ 150,669	$ (3,511,039)	$ (3,191,192)	$ 132,456	$ 207,263	$ (3,398,455)
Other Financing Sources (Uses)							
Transfers Out	$ (166,717)	$ 0	$ 0	$ (166,717)	$ (132,456)	$ (222,715)	$ 55,998
Total Other Financing Sources	$ (166,717)	$ 0	$ 0	$ (166,717)	$ (132,456)	$ (222,715)	$ 55,998
Net Change in Fund Balance	$ 2,461	$ 150,669	$ (3,511,039)	$ (3,357,909)	$ 0	$ (15,452)	$ (3,342,457)
Fund Balance, July 1, 2021	443,203	(150,669)	0	292,534	15,452	15,452	277,082
Fund Balance, June 30, 2022	$ 445,664	$ 0	$ (3,511,039)	$ (3,065,375)	$ 15,452	$ 0	$ (3,065,375)

Exhibit I-10

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Anderson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Charges for Current Services	$ 118,172	$ 529,845	$ 210,200	$ (92,028)
Other Local Revenues	1,676	4,000	4,000	(2,324)
State of Tennessee	32,083	30,000	30,000	2,083
Federal Government	4,573,653	2,705,000	3,718,211	855,442
Other Governments and Citizens Groups	0	0	8,000	(8,000)
Total Revenues	$ 4,725,584	$ 3,268,845	$ 3,970,411	$ 755,173
Expenditures				
Operation of Non-Instructional Services				
Food Service	$ 3,306,880	$ 3,550,491	$ 4,252,057	$ 945,177
Total Expenditures	$ 3,306,880	$ 3,550,491	$ 4,252,057	$ 945,177
Excess (Deficiency) of Revenues Over Expenditures	$ 1,418,704	$ (281,646)	$ (281,646)	$ 1,700,350
Other Financing Sources (Uses)				
Transfers In	$ 55,117	$ 45,000	$ 45,000	$ 10,117
Total Other Financing Sources	$ 55,117	$ 45,000	$ 45,000	$ 10,117
Net Change in Fund Balance	$ 1,473,821	$ (236,646)	$ (236,646)	$ 1,710,467
Fund Balance, July 1, 2021	2,147,024	1,088,938	1,088,938	1,058,086
Fund Balance, June 30, 2022	$ 3,620,845	$ 852,292	$ 852,292	$ 2,768,553

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
Other Education Special Revenue Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Charges for Current Services	$ 236,504	$ 0	$ 0	$ 236,504	$ 276,819	$ 276,819	$ (40,315)
Other Local Revenues	3,883	0	0	3,883	0	3,178	705
State of Tennessee	661,792	0	0	661,792	654,812	654,812	6,980
Federal Government	4,434,952	0	0	4,434,952	4,134,031	4,728,427	(293,475)
Total Revenues	$ 5,337,131	$ 0	$ 0	$ 5,337,131	$ 5,065,662	$ 5,663,236	$ (326,105)
Expenditures							
Operation of Non-Instructional Services							
Community Services	$ 4,325,538	$ (46,631)	$ 10,207	$ 4,289,114	$ 4,097,137	$ 4,785,103	$ 495,989
Early Childhood Education	599,475	0	0	599,475	622,217	622,308	22,833
Principal on Debt							
Education	0	0	0	0	127,805	0	0
Other Debt Service							
Education	127,806	0	0	127,806	0	127,806	0
Total Expenditures	$ 5,052,819	$ (46,631)	$ 10,207	$ 5,016,395	$ 4,847,159	$ 5,535,217	$ 518,822
Excess (Deficiency) of Revenues Over Expenditures	$ 284,312	$ 46,631	$ (10,207)	$ 320,736	$ 218,503	$ 128,019	$ 192,717
Other Financing Sources (Uses)							
Insurance Recovery	$ 1,100	$ 0	$ 0	$ 1,100	$ 0	$ 1,100	$ 0
Transfers In	100,000	0	0	100,000	0	100,000	0
Transfers Out	(232,473)	0	0	(232,473)	(218,503)	(255,356)	22,883
Total Other Financing Sources	$ (131,373)	$ 0	$ 0	$ (131,373)	$ (218,503)	$ (154,256)	$ 22,883
Net Change in Fund Balance	$ 152,939	$ 46,631	$ (10,207)	$ 189,363	$ 0	$ (26,237)	$ 215,600
Fund Balance, July 1, 2021	201,680	(46,631)	0	155,049	201,680	201,680	(46,631)
Fund Balance, June 30, 2022	$ 354,619	$ 0	$ (10,207)	$ 344,412	$ 201,680	$ 175,443	$ 168,969

Anderson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Anderson County School Department
Education Capital Projects Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 935,268	$ 0	$ 0	$ 935,268	$ 884,971	$ 884,971	$ 50,297
Other Local Revenues	56	0	0	56	0	0	56
Total Revenues	$ 935,324	$ 0	$ 0	$ 935,324	$ 884,971	$ 884,971	$ 50,353
Expenditures							
Capital Outlay							
Regular Capital Outlay	$ 955,149	$ (286,951)	$ 13,200	$ 681,398	$ 784,971	$ 1,065,926	$ 384,528
Other Debt Service							
Education	5,996	0	0	5,996	0	5,996	0
Capital Projects							
Education Capital Projects	0	0	0	0	100,000	100,000	100,000
Total Expenditures	$ 961,145	$ (286,951)	$ 13,200	$ 687,394	$ 884,971	$ 1,171,922	$ 484,528
Excess (Deficiency) of Revenues Over Expenditures	$ (25,821)	$ 286,951	$ (13,200)	$ 247,930	$ 0	$ (286,951)	$ 534,881
Net Change in Fund Balance	$ (25,821)	$ 286,951	$ (13,200)	$ 247,930	$ 0	$ (286,951)	$ 534,881
Fund Balance, July 1, 2021	554,482	(286,951)	0	267,531	286,951	286,951	(19,420)
Fund Balance, June 30, 2022	$ 528,661	$ 0	$ (13,200)	$ 515,461	$ 286,951	$ 0	$ 515,461

Miscellaneous Schedules

Exhibit J-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Paid and/or Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES:							
NOTES PAYABLE							
Payable through General Debt Service Fund							
General Obligation Series 2017A	$ 1,400,000	2.35 %	6-22-17	6-1-27 (1)	$ 683,000	$ 683,000	$ 0
Total Payable through General Debt Service Fund					$ 683,000	$ 683,000	$ 0
Payable through Rural Debt Service Fund							
Local Government Energy Efficient Loan Program	489,502	0	3-25-11	11-1-21	$ 20,417	$ 20,417	$ 0
Local Government Energy Efficient Loan Program	352,931	0	6-21-12	8-1-22	41,185	38,233	2,952
Total Payable through Rural Debt Service Fund					$ 61,602	$ 58,650	$ 2,952
Total Notes Payable					$ 744,602	$ 741,650	$ 2,952
OTHER LOANS PAYABLE							
Payable through General Debt Service Fund							
Jail Renovation - Montgomery County PBA	3,000,000	Variable	5-22-06	5-25-25 (1)	$ 784,000	$ 784,000	$ 0
Total Payable through General Debt Service Fund					$ 784,000	$ 784,000	$ 0
Payable through Rural Debt Service Fund							
City of Clarksville Series 2014 PBA	4,505,215	2.75	2-4-14	5-1-31	$ 3,210,000	$ 200,000	$ 3,010,000
Total Payable through Rural Debt Service Fund					$ 3,210,000	$ 200,000	$ 3,010,000
Payable through Education Debt Service Fund							
City of Clarksville Series 2014 PBA	5,180,000	2.75	2-4-14	5-1-31	$ 3,660,000	$ 225,000	$ 3,435,000
Total Payable through Education Debt Service Fund					$ 3,660,000	$ 225,000	$ 3,435,000
Total Other Loans Payable					$ 7,654,000	$ 1,209,000	$ 6,445,000

(1) The county elected to retire these debt issues before the maturity dates.

(Continued)

Exhibit J-1

Anderson County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Paid and/or Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES (CONT.):							
BONDS PAYABLE							
Payable through General Debt Service Fund							
General Obligation Refunding, Series 2016	$ 8,030,000	2 to 2.7 %	5-19-17	5-1-35	$ 7,860,000	$ 45,000	$ 7,815,000
General Obligation, Series 2020A	7,180,000	2 to 5	5-15-20	5-1-40	6,930,000	260,000	6,670,000
General Obligation Refunding, Series 2020A	6,670,000	5	5-15-20	5-1-29	6,210,000	615,000	5,595,000
Total Payable through General Debt Service Fund					$ 21,000,000	$ 920,000	$ 20,080,000
Payable through Rural Debt Service Fund							
Rural School Refunding	6,310,000	3 to 5	3-8-18	5-1-26	$ 4,240,000	$ 765,000	$ 3,475,000
Rural School	5,620,000	2 to 5	2-28-19	5-1-39	5,265,000	210,000	5,055,000
Rural School Refunding, Series 2020B	1,525,000	3 to 5	5-15-20	5-1-31	1,500,000	25,000	1,475,000
Total Payable through Rural Debt Service Fund					$ 11,005,000	$ 1,000,000	$ 10,005,000
Payable through Education Debt Service Fund							
Rural High School Refunding	4,770,000	3 to 5	3-8-18	5-1-25	$ 2,930,000	$ 680,000	$ 2,250,000
Rural High School	5,280,000	3 to 5	2-28-19	5-1-39	4,965,000	185,000	4,780,000
Rural High School Refunding, Series 2020C	5,725,000	4 to 5	5-15-20	5-1-31	5,625,000	100,000	5,525,000
Total Payable through Education Debt Service Fund					$ 13,520,000	$ 965,000	$ 12,555,000
Total Bonds Payable					$ 45,525,000	$ 2,885,000	$ 42,640,000

Exhibit J-2

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

GOVERNMENTAL ACTIVITIES

Year Ending June 30	Notes Principal	Notes Interest	Notes Total
2023	$ 2,952	$ 0	$ 2,952
Total	$ 2,952	$ 0	$ 2,952

Year Ending June 30	Other Loans Principal	Other Loans Interest	Other Loans Total
2023	$ 425,000	$ 177,237	$ 602,237
2024	425,000	165,550	590,550
2025	425,000	153,863	578,863
2026	625,000	142,175	767,175
2027	875,000	124,988	999,988
2028	875,000	100,925	975,925
2029	925,000	76,863	1,001,863
2030	925,000	51,425	976,425
2031	945,000	25,988	970,988
Total	$ 6,445,000	$ 1,019,014	$ 7,464,014

Year Ending June 30	Bonds Principal	Bonds Interest	Bonds Total
2023	$ 3,065,000	$ 1,678,603	$ 4,743,603
2024	3,230,000	1,527,203	4,757,203
2025	3,385,000	1,367,463	4,752,463
2026	3,385,000	1,200,113	4,585,113
2027	2,795,000	1,032,763	3,827,763
2028	2,935,000	902,163	3,837,163
2029	2,900,000	764,513	3,664,513
2030	3,310,000	628,913	3,938,913
2031	3,440,000	507,993	3,947,993
2032	2,200,000	395,578	2,595,578
2033	2,270,000	334,153	2,604,153
2034	2,335,000	270,648	2,605,648
2035	2,395,000	207,954	2,602,954
2036	1,090,000	143,132	1,233,132
2037	1,120,000	112,655	1,232,655
2038	1,150,000	80,455	1,230,455
2039	1,185,000	46,844	1,231,844
2040	450,000	11,250	461,250
Total	$ 42,640,000	$ 11,212,396	$ 53,852,396

Exhibit J-3

Anderson County, Tennessee
Schedule of Changes in Leases Obligations
For the Year Ended June 30, 2022

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Restated Outstanding 7-1-21	Paid and/or Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES							
LEASES PAYABLE							
Contributions Due by the School Department from the Other Education Special Revenue Fund to the Rural Debt Service Fund							
Head Start Facility	$ 957,236	12.28 %	12-1-03	12-1-23	$ 275,415	$ 99,432	$ 175,983
Total Contributions Due by the School Department from the General Purpose School Fund to the Rural Debt Service Fund					$ 275,415	$ 99,432	$ 175,983
Total Leases Payable - Governmental Activities					$ 275,415	$ 99,432	$ 175,983

Exhibit J-4

Anderson County, Tennessee
Schedule of Lease Requirements by Year

GOVERNMENTAL ACTIVITIES

Year Ending June 30	Leases Principal	Leases Interest	Leases Total
2023	$ 113,518	$ 15,384	$ 128,902
2024	62,465	2,260	64,725
Total	$ 175,983	$ 17,644	$ 193,627

Exhibit J-5

Anderson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	Ambulance Service	Governor's direct appropriation grant funds	$ 390,000
"	General Capital Projects Fund	"	212,258
"	Solid Waste/Sanitation	"	6,500
Total Transfers Primary Government			$ 608,758
DISCRETELY PRESENTED ANDERSON COUNTY SCHOOL DEPARTMENT			
General Purpose School	Other Education Special Revenue	Employee Child Care Fund	$ 100,000
School Federal Projects	General Purpose School	Indirect costs	166,717
Other Education Special Revenue	"	"	177,356
"	Central Cafeteria	Food Service	55,117
Total Transfers Discretely Presented Anderson County School Department			$ 499,190

Exhibit J-6

Anderson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Anderson County School Department
For the Year Ended June 30, 2022

Official	Authorization for Salary	Salary Paid During Period		Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 115,937	(1)	$ (2)	
Highway Superintendent	Section 8-24-102, *TCA*	105,845		(2)	
Director of Schools	State Board of Education and County Board of Education	176,000	(3)	(2)	
Trustee	Section 8-24-102, *TCA*	96,223		(2)	
Assessor of Property	Section 8-24-102, *TCA*	96,223		(2)	
Finance Director	County Commission	96,223		(2)	
County Clerk	Section 8-24-102, *TCA*	96,223		(2)	
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, *TCA*	96,223		(2)	
Clerk and Master	Section 8-24-102, *TCA,*	96,223		(2)	
Register of Deeds	Section 8-24-102, *TCA*	96,223		(2)	
Sheriff	Section 8-24-102, *TCA*	106,645	(4)	(2)	
Employee Blanket Bonds:					
Employee Fidelity - County Departments				400,000	Tennessee Risk Management Trust
Employee Fidelity - School Department				400,000	"

(1) Includes a vehicle allowance of $4,800.
(2) Officials were covered by a $400,000 officials' blanket bond by Tennessee Risk Management Trust.
(3) Includes a payment for CEO supplement of $1,000. Does not include a travel allowance of $9,600, and a tax sheltered annuity contribution of $10,000.
(4) Includes a law enforcement training supplement of $800.

Exhibit J-7

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

	General	Special Revenue Funds: Public Library	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Ambulance Service	Special Revenue Funds: Special Purpose	Special Revenue Funds: Drug Control
Local Taxes						
County Property Taxes						
Current Property Tax	$ 13,327,284	$ 503,954	$ 1,189,566	$ 414,145	$ 0	$ 0
Trustee's Collections - Prior Year	602,587	21,763	51,370	11,559	0	0
Trustee's Collections - Bankruptcy	2,955	109	256	45	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	301,978	0	0	0	0	0
Interest and Penalty	216,790	3,668	8,654	2,118	0	0
Payments in-Lieu-of Taxes - T.V.A.	33,356	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	930,763	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	1,273,541	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	1,962,555	0	0	0	0	0
Hotel/Motel Tax	1,757	0	0	0	0	0
Litigation Tax - General	124,750	0	0	0	0	0
Litigation Tax - Special Purpose	16,805	0	0	0	0	0
Litigation Tax - Office of Public Defender	21,881	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	9,244	0	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	8,852	0	0	0	0	0
Litigation Tax - Courthouse Security	75,711	0	0	0	0	0
Business Tax	1,518,029	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	241,414	0	0	0	0	0
Wholesale Beer Tax	193,828	0	0	0	0	0
Other Statutory Local Taxes	6,916	0	0	0	0	0
Total Local Taxes	$ 20,870,996	$ 529,494	$ 1,249,846	$ 427,867	$ 0	$ 0

(Continued)

Exhibit J-7

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

	General	Special Revenue Funds: Public Library	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Ambulance Service	Special Revenue Funds: Special Purpose	Special Revenue Funds: Drug Control
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 214,764	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	712	0	0	0	0	0
Building Permits	157,802	0	0	0	0	0
Total Licenses and Permits	$ 373,278	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 3,216	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	10,188	0	0	0	0	0
Drug Control Fines	2,941	0	0	0	0	2,693
Drug Court Fees	5,450	0	0	0	0	0
Jail Fees	9,066	0	0	0	0	0
District Attorney General Fees	52	0	0	0	0	0
DUI Treatment Fines	507	0	0	0	0	0
Data Entry Fee - Circuit Court	2,788	0	0	0	0	0
Courtroom Security Fee	86	0	0	0	0	0
Victims Assistance Assessments	2,480	0	0	0	0	0
General Sessions Court						
Fines	23,024	0	0	0	0	0
Officers Costs	55,764	0	0	0	0	0
Drug Control Fines	4,863	0	0	0	0	0
Drug Court Fees	2,488	0	0	0	0	0
Jail Fees	71,763	0	0	0	0	0
District Attorney General Fees	1,021	0	0	0	0	0

(Continued)

Exhibit J-7

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

		Special Revenue Funds				
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
DUI Treatment Fines	$ 6,027	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - General Sessions Court	18,175	0	0	0	0	0
Courtroom Security Fee	99	0	0	0	0	0
Victims Assistance Assessments	24,783	0	0	0	0	0
Juvenile Court						
Fines	3,605	0	0	0	0	0
Officers Costs	21,108	0	0	0	0	0
Jail Fees	25,273	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,991	0	0	0	0	0
Chancery Court						
Officers Costs	23,749	0	0	0	0	0
Data Entry Fee - Chancery Court	10,693	0	0	0	0	0
Courtroom Security Fee	3,496	0	0	0	0	0
Other Courts - In-county						
Fines	1,562	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	0	29,808
Total Fines, Forfeitures, and Penalties	$ 337,258	$ 0	$ 0	$ 0	$ 0	$ 32,501
Charges for Current Services						
General Service Charges						
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 95,616	$ 0	$ 0	$ 0
Surcharge - Host Agency	0	0	426,729	0	0	0
Solid Waste Disposal Fee	0	0	17,228	0	0	0
Surcharge - Waste Tire Disposal	0	0	69,880	0	0	0

(Continued)

Exhibit J-7

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

		Special Revenue Funds				
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Charges for Current Services (Cont.)						
General Service Charges (Cont.)						
Patient Charges	$ 0	$ 0	$ 0	$ 4,984,446	$ 0	$ 0
Health Department Collections	186,957	0	0	0	0	0
Other General Service Charges	750	0	0	146,461	0	0
Service Charges	49,821	0	0	0	0	0
Fees						
Recreation Fees	177,931	0	0	0	0	0
Copy Fees	443	0	0	1,628	0	0
Library Fees	0	20,660	0	0	0	0
Archives and Records Management Fee	28,864	0	0	0	0	0
Greenbelt Late Application Fee	100	0	0	0	0	0
Telephone Commissions	229,325	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	31,010	0	0	0	0	0
Data Processing Fee - Sheriff	12,362	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	8,250	0	0	0	0	0
Data Processing Fee - County Clerk	15,550	0	0	0	0	0
Vehicle Registration Reinstatement Fees	7,798	0	0	0	0	0
Education Charges						
Tuition - Other	0	0	0	8,578	0	0
Other Charges for Services	12,499	0	0	0	0	0
Total Charges for Current Services	$ 761,660	$ 20,660	$ 609,453	$ 5,141,113	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 10,008	$ 215	$ 242	$ 498	$ 632	$ 97

(Continued)

Exhibit J-7

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

		Special Revenue Funds				
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Other Local Revenues (Cont.)						
Recurring Items (Cont.)						
Lease/Rentals	$ 111,244	$ 0	$ 0	$ 2,813	$ 0	$ 0
Sale of Materials and Supplies	6,052	184	0	0	0	0
Commissary Sales	23,370	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0	0
Sale of Recycled Materials	0	0	8,125	0	0	0
Miscellaneous Refunds	0	158	29	1,664	0	18
Nonrecurring Items						
Sale of Equipment	10,967	0	0	0	0	0
Contributions and Gifts	1,020	3,142	0	0	0	0
Other Local Revenues						
Other Local Revenues	495,724	0	0	0	0	0
Total Other Local Revenues	$ 658,385	$ 3,699	$ 8,396	$ 4,975	$ 632	$ 115
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 1,201,337	$ 0	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	797,388	0	0	0	0	0
Clerk and Master	383,271	0	0	0	0	0
Register	539,303	0	0	0	0	0
Sheriff	44,804	0	0	0	0	0
Trustee	1,786,731	0	0	0	0	0
Total Fees Received From County Officials	$ 4,752,834	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

Exhibit J-7

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

	General	Special Revenue Funds: Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 82,603	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	5,000	0	0	0	0	0
Other General Government Grants	602,258	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	50,400	0	0	0	0	0
Drug Control Grants	67,028	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	196,645	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	0	0	0
Litter Program	0	0	33,216	0	0	0
Other State Revenues						
Income Tax	1,287	0	0	0	0	0
Beer Tax	19,194	0	0	0	0	0
Alcoholic Beverage Tax	155,083	0	0	0	0	0
State Revenue Sharing - T.V.A.	245,628	0	0	0	0	0
State Revenue Sharing - Telecommunications	127,312	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	32,682	0	0	0	0	0
Prisoner Transportation	13	0	0	0	0	0
Contracted Prisoner Boarding	1,162,551	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	169,287	0	0	0	0	0
Other State Revenues	86,560	0	0	0	0	0
Total State of Tennessee	$ 3,018,695	$ 0	$ 33,216	$ 0	$ 0	$ 0

(Continued)

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

		Special Revenue Funds				
	General	Public Library	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Federal Government						
Federal Through State						
Civil Defense Reimbursement	$ 33,709	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	24,901	0	0	0	0	0
Medicaid	0	0	0	297,012	0	0
Law Enforcement Grants	62,961	0	0	0	0	0
COVID-19 Grant A	3,325	0	0	0	0	0
American Rescue Plan Act Grant A	0	32,501	0	0	0	0
Other Federal through State	486,501	0	0	0	0	0
Direct Federal Revenue						
Asset Forfeiture Funds	0	0	0	0	0	2,775
American Rescue Plan Act Grant #6	0	0	0	0	834,841	0
Other Direct Federal Revenue	78,033	0	0	0	0	0
Total Federal Government	$ 689,430	$ 32,501	$ 0	$ 297,012	$ 834,841	$ 2,775
Other Governments and Citizens Groups						
Other Governments						
Paving and Maintenance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Contributions	11,302	130,311	0	0	0	0
Contracted Services	199,213	0	0	0	0	0
Citizens Groups						
Donations	19,377	0	0	0	0	0
Other						
Other	0	0	0	19,114	0	0
Total Other Governments and Citizens Groups	$ 229,892	$ 130,311	$ 0	$ 19,114	$ 0	$ 0
Total	$ 31,692,428	$ 716,665	$ 1,900,911	$ 5,890,081	$ 835,473	$ 35,391

(Continued)

Exhibit J-7

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Local Taxes						
County Property Taxes						
Current Property Tax	$ 0	$ 0	$ 0	$ 519,580	$ 1,807,364	$ 201,299
Trustee's Collections - Prior Year	0	0	0	22,460	76,343	7,726
Trustee's Collections - Bankruptcy	0	0	0	116	352	112
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	0	0	0	0
Interest and Penalty	0	0	0	3,780	12,991	1,524
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	1,135,933	0	0
Hotel/Motel Tax	0	610,948	0	0	0	0
Litigation Tax - General	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Office of Public Defender	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	49,826	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	145,813	0	0
Statutory Local Taxes						
Bank Excise Tax	0	0	0	0	0	0
Wholesale Beer Tax	0	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0	0
Total Local Taxes	$ 0	$ 610,948	$ 0	$ 1,827,682	$ 1,946,876	$ 210,661

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 143,177	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	0	0	0	0	0	0
Building Permits	0	0	0	0	0	0
Total Licenses and Permits	$ 143,177	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Victims Assistance Assessments	0	0	0	0	0	0
General Sessions Court						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
DUI Treatment Fines	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Victims Assistance Assessments	0	0	0	0	0	0
Juvenile Court						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0
Chancery Court						
Officers Costs	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
Other Courts - In-county						
Fines	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Surcharge - Host Agency	0	0	0	0	0	0
Solid Waste Disposal Fee	0	0	0	0	0	0
Surcharge - Waste Tire Disposal	0	0	0	0	0	0

(Continued)

Exhibit J-7

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Charges for Current Services (Cont.)						
General Service Charges (Cont.)						
Patient Charges	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Health Department Collections	0	0	0	0	0	0
Other General Service Charges	35,000	0	0	0	0	0
Service Charges	0	0	0	0	0	0
Fees						
Recreation Fees	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0
Library Fees	0	0	0	0	0	0
Archives and Records Management Fee	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	685	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0
Vehicle Registration Reinstatement Fees	0	0	0	0	0	0
Education Charges						
Tuition - Other	0	0	0	0	0	0
Other Charges for Services	0	0	0	0	0	0
Total Charges for Current Services	$ 35,000	$ 0	$ 685	$ 0	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 24	$ 324	$ 0	$ 2,494	$ 323	$ 213

(Continued)

Exhibit J-7

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Other Local Revenues (Cont.)						
Recurring Items (Cont.)						
Lease/Rentals	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Sale of Materials and Supplies	0	0	0	7,326	0	0
Commissary Sales	0	0	0	0	0	0
Sale of Gasoline	0	0	0	169,345	0	0
Sale of Recycled Materials	0	0	0	0	0	0
Miscellaneous Refunds	192	335	0	38	0	0
Nonrecurring Items						
Sale of Equipment	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	0	0	0	0	0	0
Total Other Local Revenues	$ 216	$ 659	$ 0	$ 179,203	$ 323	$ 213
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0
Register	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	0	0	0	0	0	0
Drug Control Grants	0	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	0	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	599,543	0	0
Litter Program	0	0	0	0	0	0
Other State Revenues						
Income Tax	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	0	0	0	0	0	0
Prisoner Transportation	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,823,950	0	0
Petroleum Special Tax	0	0	0	51,618	0	0
Registrar's Salary Supplement	0	0	0	0	0	0
Other State Grants	0	20,000	0	0	0	0
Other State Revenues	0	9,999	0	0	0	0
Total State of Tennessee	$ 0	$ 29,999	$ 0	$ 3,475,111	$ 0	$ 0

(Continued)

Exhibit J-7

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

	Special Revenue Funds				Debt Service Funds	
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Federal Government						
Federal Through State						
Civil Defense Reimbursement	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	0	0	0	0	0	0
Medicaid	0	0	0	0	0	0
Law Enforcement Grants	0	0	0	0	0	0
COVID-19 Grant A	0	0	0	0	0	0
American Rescue Plan Act Grant A	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0
Direct Federal Revenue						
Asset Forfeiture Funds	0	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	749	0	0
Total Federal Government	$ 0	$ 0	$ 0	$ 749	$ 0	$ 0
Other Governments and Citizens Groups						
Other Governments						
Paving and Maintenance	$ 0	$ 0	$ 0	$ 1,800	$ 0	$ 0
Contributions	0	0	0	0	0	1,130,840
Contracted Services	0	0	0	0	0	0
Citizens Groups						
Donations	0	35,594	0	0	0	0
Other						
Other	0	300	0	0	0	0
Total Other Governments and Citizens Groups	$ 0	$ 35,894	$ 0	$ 1,800	$ 0	$ 1,130,840
Total	$ 178,393	$ 677,500	$ 685	$ 5,484,545	$ 1,947,199	$ 1,341,714

(Continued)

Exhibit J-7

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Local Taxes			
County Property Taxes			
Current Property Tax	$ 1,783,965	$ 611,534	$ 20,358,691
Trustee's Collections - Prior Year	68,302	6,039	868,149
Trustee's Collections - Bankruptcy	596	65	4,606
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	301,978
Interest and Penalty	11,802	1,500	262,827
Payments in-Lieu-of Taxes - T.V.A.	0	0	33,356
Payments in-Lieu-of Taxes - Local Utilities	0	0	930,763
Payments in-Lieu-of Taxes - Other	0	0	1,273,541
County Local Option Taxes			
Local Option Sales Tax	0	0	3,098,488
Hotel/Motel Tax	0	0	612,705
Litigation Tax - General	0	0	124,750
Litigation Tax - Special Purpose	0	0	16,805
Litigation Tax - Office of Public Defender	0	0	21,881
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	59,070
Litigation Tax - Victim-Offender Mediation Center	0	0	8,852
Litigation Tax - Courthouse Security	0	0	75,711
Business Tax	0	0	1,518,029
Mineral Severance Tax	0	0	145,813
Statutory Local Taxes			
Bank Excise Tax	0	0	241,414
Wholesale Beer Tax	0	0	193,828
Other Statutory Local Taxes	0	0	6,916
Total Local Taxes	$ 1,864,665	$ 619,138	$ 30,158,173

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Licenses and Permits			
Licenses			
Cable TV Franchise	$ 0	$ 0	$ 357,941
Permits			
Beer Permits	0	0	712
Building Permits	0	0	157,802
Total Licenses and Permits	$ 0	$ 0	$ 516,455
Fines, Forfeitures, and Penalties			
Circuit Court			
Fines	$ 0	$ 0	$ 3,216
Officers Costs	0	0	10,188
Drug Control Fines	0	0	5,634
Drug Court Fees	0	0	5,450
Jail Fees	0	0	9,066
District Attorney General Fees	0	0	52
DUI Treatment Fines	0	0	507
Data Entry Fee - Circuit Court	0	0	2,788
Courtroom Security Fee	0	0	86
Victims Assistance Assessments	0	0	2,480
General Sessions Court			
Fines	0	0	23,024
Officers Costs	0	0	55,764
Drug Control Fines	0	0	4,863
Drug Court Fees	0	0	2,488
Jail Fees	0	0	71,763
District Attorney General Fees	0	0	1,021

(Continued)

Exhibit J-7

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)			
General Sessions Court (Cont.)			
DUI Treatment Fines	$ 0	$ 0	$ 6,027
Data Entry Fee - General Sessions Court	0	0	18,175
Courtroom Security Fee	0	0	99
Victims Assistance Assessments	0	0	24,783
Juvenile Court			
Fines	0	0	3,605
Officers Costs	0	0	21,108
Jail Fees	0	0	25,273
Data Entry Fee - Juvenile Court	0	0	2,991
Chancery Court			
Officers Costs	0	0	23,749
Data Entry Fee - Chancery Court	0	0	10,693
Courtroom Security Fee	0	0	3,496
Other Courts - In-county			
Fines	0	0	1,562
Other Fines, Forfeitures, and Penalties			
Proceeds from Confiscated Property	0	0	29,808
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 369,759
Charges for Current Services			
General Service Charges			
Convenience Waste Centers Collection Charge	$ 0	$ 0	$ 95,616
Surcharge - Host Agency	0	0	426,729
Solid Waste Disposal Fee	0	0	17,228
Surcharge - Waste Tire Disposal	0	0	69,880

(Continued)

Exhibit J-7

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Charges for Current Services (Cont.)			
General Service Charges (Cont.)			
Patient Charges	$ 0	$ 0	$ 4,984,446
Health Department Collections	0	0	186,957
Other General Service Charges	0	0	182,211
Service Charges	0	0	49,821
Fees			
Recreation Fees	0	0	177,931
Copy Fees	0	0	2,071
Library Fees	0	0	20,660
Archives and Records Management Fee	0	0	28,864
Greenbelt Late Application Fee	0	0	100
Telephone Commissions	0	0	229,325
Constitutional Officers' Fees and Commissions	0	0	685
Data Processing Fee - Register	0	0	31,010
Data Processing Fee - Sheriff	0	0	12,362
Sexual Offender Registration Fee - Sheriff	0	0	8,250
Data Processing Fee - County Clerk	0	0	15,550
Vehicle Registration Reinstatement Fees	0	0	7,798
Education Charges			
Tuition - Other	0	0	8,578
Other Charges for Services	0	0	12,499
Total Charges for Current Services	$ 0	$ 0	$ 6,568,571
Other Local Revenues			
Recurring Items			
Investment Income	$ 211	$ 0	$ 15,281

(Continued)

Exhibit J-7

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Other Local Revenues (Cont.)			
Recurring Items (Cont.)			
Lease/Rentals	$ 0	$ 0	$ 114,057
Sale of Materials and Supplies	0	0	13,562
Commissary Sales	0	0	23,370
Sale of Gasoline	0	0	169,345
Sale of Recycled Materials	0	0	8,125
Miscellaneous Refunds	0	0	2,434
Nonrecurring Items			
Sale of Equipment	0	0	10,967
Contributions and Gifts	0	0	4,162
Other Local Revenues			
Other Local Revenues	0	0	495,724
Total Other Local Revenues	$ 211	$ 0	$ 857,027
Fees Received From County Officials			
Fees In-Lieu-of Salary			
County Clerk	$ 0	$ 0	$ 1,201,337
General Sessions Court Clerk	0	0	797,388
Clerk and Master	0	0	383,271
Register	0	0	539,303
Sheriff	0	0	44,804
Trustee	0	0	1,786,731
Total Fees Received From County Officials	$ 0	$ 0	$ 4,752,834

(Continued)

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
State of Tennessee			
General Government Grants			
Juvenile Services Program	$ 0	$ 0	$ 82,603
Aging Programs	0	0	5,000
Other General Government Grants	0	0	602,258
Public Safety Grants			
Law Enforcement Training Programs	0	0	50,400
Drug Control Grants	0	0	67,028
Health and Welfare Grants			
Health Department Programs	0	0	196,645
Public Works Grants			
State Aid Program	0	0	599,543
Litter Program	0	0	33,216
Other State Revenues			
Income Tax	0	0	1,287
Beer Tax	0	0	19,194
Alcoholic Beverage Tax	0	0	155,083
State Revenue Sharing - T.V.A.	0	0	245,628
State Revenue Sharing - Telecommunications	0	0	127,312
State Shared Sports Gaming Privilege Tax	0	0	32,682
Prisoner Transportation	0	0	13
Contracted Prisoner Boarding	0	0	1,162,551
Gasoline and Motor Fuel Tax	0	0	2,823,950
Petroleum Special Tax	0	0	51,618
Registrar's Salary Supplement	0	0	15,164
Other State Grants	0	0	189,287
Other State Revenues	0	0	96,559
Total State of Tennessee	$ 0	$ 0	$ 6,557,021

(Continued)

Exhibit J-7

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

	Debt Service Fund	Capital Projects Fund	
	Education Debt Service	General Capital Projects	Total
Federal Government			
Federal Through State			
Civil Defense Reimbursement	$ 0	$ 0	$ 33,709
Homeland Security Grants	0	0	24,901
Medicaid	0	0	297,012
Law Enforcement Grants	0	0	62,961
COVID-19 Grant A	0	0	3,325
American Rescue Plan Act Grant A	0	0	32,501
Other Federal through State	0	0	486,501
Direct Federal Revenue			
Asset Forfeiture Funds	0	0	2,775
American Rescue Plan Act Grant #6	0	0	834,841
Other Direct Federal Revenue	0	0	78,782
Total Federal Government	$ 0	$ 0	$ 1,857,308
Other Governments and Citizens Groups			
Other Governments			
Paving and Maintenance	$ 0	$ 0	$ 1,800
Contributions	2,963	0	1,275,416
Contracted Services	0	0	199,213
Citizens Groups			
Donations	0	0	54,971
Other			
Other	0	0	19,414
Total Other Governments and Citizens Groups	$ 2,963	$ 0	$ 1,550,814
Total	$ 1,867,839	$ 619,138	$ 53,187,962

Exhibit J-8

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
Local Taxes					
County Property Taxes					
Current Property Tax	$ 15,964,460	$ 0	$ 0	$ 0	$ 0
Trustee's Collections - Prior Year	688,340	0	0	0	0
Trustee's Collections - Bankruptcy	3,443	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	231,047	0	0	0	0
Interest and Penalty	212,794	0	0	0	0
Payments in-Lieu-of Taxes - Other	492,000	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	12,961,003	0	0	0	0
Mixed Drink Tax	8,242	0	0	0	0
Total Local Taxes	$ 30,561,329	$ 0	$ 0	$ 0	$ 0
Licenses and Permits					
Licenses					
Marriage Licenses	$ 2,748	$ 0	$ 0	$ 0	$ 0
Total Licenses and Permits	$ 2,748	$ 0	$ 0	$ 0	$ 0
Charges for Current Services					
Education Charges					
Tuition - Other	$ 0	$ 0	$ 0	$ 236,504	$ 0
Lunch Payments - Children	0	0	1,444	0	0
Lunch Payments - Adults	0	0	16,847	0	0
Income from Breakfast	0	0	241	0	0
Special Milk Sales	0	0	729	0	0
A la Carte Sales	0	0	98,911	0	0

(Continued)

Exhibit J-8

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Other Education Special Revenue	Special Revenue Funds: Internal School
Charges for Current Services (Cont.)					
Education Charges (Cont.)					
School Based Health Services - FFS	$ 122,707	$ 0	$ 0	$ 0	$ 0
Receipts from Individual Schools	113,863	0	0	0	0
Other Charges for Services	5,779	0	0	0	0
Total Charges for Current Services	$ 242,349	$ 0	$ 118,172	$ 236,504	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ (23,453)	$ 0	$ 0	$ 0	$ 0
Lease/Rentals	34,054	0	0	0	0
Sale of Materials and Supplies	8,981	0	355	770	0
Miscellaneous Refunds	2,086	1,280	1,321	705	0
Nonrecurring Items					
Sale of Equipment	13,000	0	0	0	0
Other Local Revenues					
Other Local Revenues	0	0	0	2,408	2,064,713
Total Other Local Revenues	$ 34,668	$ 1,280	$ 1,676	$ 3,883	$ 2,064,713
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 150,546	$ 0	$ 0	$ 0	$ 0
State Education Funds					
Basic Education Program	33,853,417	0	0	0	0
Early Childhood Education	0	0	0	620,647	0
School Food Service	0	0	32,083	0	0

(Continued)

Exhibit J-8

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
State of Tennessee (Cont.)					
State Education Funds (Cont.)					
Other State Education Funds	$ 1,247,789	$ 121,151	$ 0	$ 0	$ 0
Career Ladder Program	88,146	0	0	0	0
Other State Revenues					
State Revenue Sharing - T.V.A.	870,863	0	0	0	0
Other State Revenues	0	0	0	41,145	0
Total State of Tennessee	$ 36,210,761	$ 121,151	$ 32,083	$ 661,792	$ 0
Federal Government					
Federal Through State					
USDA - Commodities	$ 0	$ 0	$ 276,319	$ 0	$ 0
USDA - Other	0	0	4,297,334	146,992	0
Vocational Education - Basic Grants to States	0	146,711	0	0	0
Title I Grants to Local Education Agencies	0	1,666,946	0	0	0
Special Education - Grants to States	0	1,590,775	0	0	0
Special Education Preschool Grants	0	86,779	0	0	0
Eisenhower Professional Development State Grants	0	446,414	0	0	0
COVID-19 Grant B	0	1,706,498	0	0	0
COVID-19 Grant C	0	2,473,897	0	0	0
American Rescue Plan Act Grant #1	0	114,258	0	0	0
American Rescue Plan Act Grant #2	0	32,440	0	0	0
American Rescue Plan Act Grant #3	0	13,355	0	0	0
Other Federal through State	99,443	1,240,139	0	0	0
Direct Federal Revenue					
ROTC Reimbursement	167,894	0	0	0	0

(Continued)

Exhibit J-8

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Other Education Special Revenue	Internal School
Federal Government (Cont.)					
Direct Federal Revenue (Cont.)					
Other Direct Federal Revenue	$ 35,936	$ 0	$ 0	$ 4,287,960	$ 0
Total Federal Government	$ 303,273	$ 9,518,212	$ 4,573,653	$ 4,434,952	$ 0
Other Governments and Citizens Groups					
Other					
Other	$ 17,000	$ 0	$ 0	$ 0	$ 0
Total Other Governments and Citizens Groups	$ 17,000	$ 0	$ 0	$ 0	$ 0
Total	$ 67,372,128	$ 9,640,643	$ 4,725,584	$ 5,337,131	$ 2,064,713

(Continued)

Exhibit J-8

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

	Capital Projects Fund	
	Education Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 890,709	$ 16,855,169
Trustee's Collections - Prior Year	37,981	726,321
Trustee's Collections - Bankruptcy	126	3,569
Circuit Clerk/Clerk and Master Collections - Prior Years	0	231,047
Interest and Penalty	6,452	219,246
Payments in-Lieu-of Taxes - Other	0	492,000
County Local Option Taxes		
Local Option Sales Tax	0	12,961,003
Mixed Drink Tax	0	8,242
Total Local Taxes	$ 935,268	$ 31,496,597
Licenses and Permits		
Licenses		
Marriage Licenses	$ 0	$ 2,748
Total Licenses and Permits	$ 0	$ 2,748
Charges for Current Services		
Education Charges		
Tuition - Other	$ 0	$ 236,504
Lunch Payments - Children	0	1,444
Lunch Payments - Adults	0	16,847
Income from Breakfast	0	241
Special Milk Sales	0	729
A la Carte Sales	0	98,911

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Charges for Current Services (Cont.)		
Education Charges (Cont.)		
School Based Health Services - FFS	$ 0	$ 122,707
Receipts from Individual Schools	0	113,863
Other Charges for Services	0	5,779
Total Charges for Current Services	$ 0	$ 597,025
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ (23,453)
Lease/Rentals	0	34,054
Sale of Materials and Supplies	0	10,106
Miscellaneous Refunds	56	5,448
Nonrecurring Items		
Sale of Equipment	0	13,000
Other Local Revenues		
Other Local Revenues	0	2,067,121
Total Other Local Revenues	$ 56	$ 2,106,276
State of Tennessee		
General Government Grants		
On-behalf Contributions for OPEB	$ 0	$ 150,546
State Education Funds		
Basic Education Program	0	33,853,417
Early Childhood Education	0	620,647
School Food Service	0	32,083

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
State of Tennessee (Cont.)		
State Education Funds (Cont.)		
Other State Education Funds	$ 0	$ 1,368,940
Career Ladder Program	0	88,146
Other State Revenues		
State Revenue Sharing - T.V.A.	0	870,863
Other State Revenues	0	41,145
Total State of Tennessee	$ 0	$ 37,025,787
Federal Government		
Federal Through State		
USDA - Commodities	$ 0	$ 276,319
USDA - Other	0	4,444,326
Vocational Education - Basic Grants to States	0	146,711
Title I Grants to Local Education Agencies	0	1,666,946
Special Education - Grants to States	0	1,590,775
Special Education Preschool Grants	0	86,779
Eisenhower Professional Development State Grants	0	446,414
COVID-19 Grant B	0	1,706,498
COVID-19 Grant C	0	2,473,897
American Rescue Plan Act Grant #1	0	114,258
American Rescue Plan Act Grant #2	0	32,440
American Rescue Plan Act Grant #3	0	13,355
Other Federal through State	0	1,339,582
Direct Federal Revenue		
ROTC Reimbursement	0	167,894

(Continued)

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

	Capital Projects Fund	
	Education Capital Projects	Total
Federal Government (Cont.)		
Direct Federal Revenue (Cont.)		
Other Direct Federal Revenue	$ 0	$ 4,323,896
Total Federal Government	$ 0	$ 18,830,090
Other Governments and Citizens Groups		
Other		
Other	$ 0	$ 17,000
Total Other Governments and Citizens Groups	$ 0	$ 17,000
Total	$ 935,324	$ 90,075,523

Exhibit J-9

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

General Fund				
General Government				
County Commission				
Secretary to Board	$	56,109		
Board and Committee Members Fees		125,273		
Social Security		9,724		
Pensions		6,684		
Life Insurance		744		
Medical Insurance		66,380		
Dental Insurance		6,491		
Disability Insurance		277		
Unemployment Compensation		35		
Employer Medicare		2,274		
Communication		3,263		
Dues and Memberships		2,956		
Legal Services		25,000		
Legal Notices, Recording, and Court Costs		270		
Maintenance and Repair Services - Office Equipment		174		
Travel		8,342		
Other Contracted Services		2,357		
Office Supplies		1,124		
Other Supplies and Materials		180		
Judgments		1,326,335		
In Service/Staff Development		4,404		
Total County Commission			$	1,648,396
Board of Equalization				
Board and Committee Members Fees	$	2,780		
Social Security		116		
Unemployment Compensation		1		
Employer Medicare		27		
Legal Notices, Recording, and Court Costs		54		
Total Board of Equalization				2,978
Other Boards and Committees				
County Official/Administrative Officer	$	42,430		
Guards		8,250		
Secretary(ies)		7,945		
Maintenance Personnel		87,980		
Social Security		8,224		
Pensions		5,151		
Life Insurance		299		
Medical Insurance		41,482		
Dental Insurance		1,714		
Disability Insurance		508		
Unemployment Compensation		161		
Employer Medicare		1,923		
Communication		4,286		
Dues and Memberships		80		
Lease Payments		1,250		

(Continued)

Exhibit J-9

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

General Fund (Cont.)				
General Government (Cont.)				
Other Boards and Committees (Cont.)				
Maintenance and Repair Services - Equipment	$	2,369		
Maintenance and Repair Services - Vehicles		6,045		
Rentals		6,270		
Disposal Fees		1,890		
Other Contracted Services		7,364		
Crushed Stone		3,524		
Custodial Supplies		2,746		
Gasoline		12,497		
Natural Gas		1,210		
Office Supplies		400		
Tires and Tubes		954		
Uniforms		1,262		
Utilities		32,247		
Water and Sewer		2,356		
Wood Products		5,970		
Other Supplies and Materials		17,526		
Vehicle and Equipment Insurance		4,500		
Other Equipment		31,934		
Other Construction		55,934		
Total Other Boards and Committees			$	408,681
County Mayor/Executive				
County Official/Administrative Officer	$	111,137		
Clerical Personnel		32,427		
Part-time Personnel		14,494		
Other Per Diem and Fees		4,800		
Social Security		9,707		
Pensions		6,017		
Life Insurance		143		
Medical Insurance		19,933		
Dental Insurance		864		
Disability Insurance		144		
Unemployment Compensation		54		
Employer Medicare		2,270		
Dues and Memberships		3,025		
Legal Services		942		
Postal Charges		42		
Printing, Stationery, and Forms		179		
Travel		2,661		
Office Supplies		993		
In Service/Staff Development		525		
Data Processing Equipment		2,682		
Total County Mayor/Executive				213,039
Personnel Office				
Supervisor/Director	$	74,124		
Clerical Personnel		79,455		

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
General Government (Cont.)		
Personnel Office (Cont.)		
Social Security	$ 8,552	
Pensions	5,488	
Life Insurance	222	
Medical Insurance	36,753	
Dental Insurance	1,437	
Disability Insurance	607	
Unemployment Compensation	108	
Employer Medicare	2,000	
Communication	442	
Data Processing Services	8,334	
Dues and Memberships	276	
Legal Notices, Recording, and Court Costs	17	
Postal Charges	201	
Other Contracted Services	2,302	
Office Supplies	4,586	
Other Supplies and Materials	310	
In Service/Staff Development	1,425	
Total Personnel Office		$ 226,639
County Attorney		
County Official/Administrative Officer	$ 158,584	
Paraprofessionals	86,309	
Secretary(ies)	56,802	
Social Security	16,776	
Pensions	10,161	
Life Insurance	268	
Medical Insurance	38,910	
Dental Insurance	1,337	
Disability Insurance	809	
Unemployment Compensation	178	
Employer Medicare	4,106	
Dues and Memberships	1,878	
Legal Services	41,563	
Legal Notices, Recording, and Court Costs	454	
Postal Charges	2,086	
Travel	733	
Other Contracted Services	5,741	
Office Supplies	4,332	
Other Supplies and Materials	73	
In Service/Staff Development	1,459	
Other Charges	200	
Total County Attorney		432,759
Election Commission		
County Official/Administrative Officer	$ 86,600	
Deputy(ies)	113,764	
Part-time Personnel	15,997	

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
General Government (Cont.)		
Election Commission (Cont.)		
Other Salaries and Wages	$ 7,168	
Election Commission	7,420	
Election Workers	49,248	
Social Security	15,854	
Pensions	7,561	
Life Insurance	462	
Medical Insurance	12,292	
Dental Insurance	2,472	
Disability Insurance	819	
Unemployment Compensation	261	
Employer Medicare	3,708	
Communication	4,641	
Data Processing Services	4,425	
Dues and Memberships	702	
Legal Notices, Recording, and Court Costs	4,304	
Maintenance Agreements	17,550	
Postal Charges	12,827	
Printing, Stationery, and Forms	7,918	
Travel	3,542	
Other Contracted Services	3,779	
Office Supplies	4,974	
Other Supplies and Materials	864	
Total Election Commission		$ 389,152
Register of Deeds		
County Official/Administrative Officer	$ 96,223	
Clerical Personnel	156,246	
Social Security	14,681	
Pensions	9,769	
Life Insurance	285	
Medical Insurance	44,423	
Dental Insurance	1,893	
Disability Insurance	1,064	
Unemployment Compensation	96	
Employer Medicare	3,434	
Dues and Memberships	941	
Maintenance and Repair Services - Office Equipment	39,961	
Postal Charges	1,684	
Printing, Stationery, and Forms	426	
Rentals	472	
Travel	4,554	
Office Supplies	750	
In Service/Staff Development	690	
Total Register of Deeds		377,592
Planning		
Supervisor/Director	$ 66,138	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Planning (Cont.)		
Part-time Personnel	$ 24,237	
Other Salaries and Wages	70,490	
Social Security	9,186	
Pensions	5,456	
Life Insurance	222	
Medical Insurance	33,355	
Dental Insurance	1,439	
Disability Insurance	565	
Unemployment Compensation	129	
Employer Medicare	2,148	
Communication	3,294	
Data Processing Services	10,852	
Dues and Memberships	405	
Legal Notices, Recording, and Court Costs	774	
Maintenance Agreements	1,282	
Maintenance and Repair Services - Vehicles	3,500	
Postal Charges	1,693	
Printing, Stationery, and Forms	234	
Travel	1,301	
Other Contracted Services	92,122	
Gasoline	3,226	
Office Supplies	707	
Tires and Tubes	908	
Other Supplies and Materials	5,264	
Vehicle and Equipment Insurance	3,000	
In Service/Staff Development	886	
Total Planning		$ 342,813
Building		
Maintenance and Repair Services - Buildings	$ 18,790	
Maintenance and Repair Services - Equipment	3,193	
Other Supplies and Materials	2,275	
Total Building		24,258
County Buildings		
Supervisor/Director	$ 54,330	
Clerical Personnel	3,382	
Custodial Personnel	92,051	
Maintenance Personnel	38,042	
Part-time Personnel	2,740	
Other Salaries and Wages	3,491	
Social Security	10,802	
Pensions	7,300	
Life Insurance	414	
Medical Insurance	47,004	
Dental Insurance	2,222	
Disability Insurance	788	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
County Buildings (Cont.)		
Unemployment Compensation	$ 181	
Employer Medicare	2,626	
Communication	508	
Janitorial Services	38,572	
Maintenance and Repair Services - Buildings	21,038	
Maintenance and Repair Services - Vehicles	816	
Pest Control	1,860	
Travel	40	
Disposal Fees	5,669	
Other Contracted Services	19,039	
Custodial Supplies	36,122	
Electricity	169,643	
Gasoline	4,061	
Natural Gas	35,135	
Office Supplies	338	
Uniforms	3,535	
Water and Sewer	17,230	
Other Supplies and Materials	18,166	
Other Charges	10,534	
Building Improvements	13,488	
Other Construction	1,458	
Total County Buildings		$ 662,625
Other General Administration		
Accounting Services	$ 5,500	
Audit Services	31,620	
Contributions	17,500	
Legal Services	2,659	
Remittance of Revenue Collected	8,852	
Other Contracted Services	231,629	
Other Supplies and Materials	1,859	
Workers' Compensation Insurance	325,000	
Building Construction	107,452	
Total Other General Administration		732,071
Preservation of Records		
Clerical Personnel	$ 25,235	
Social Security	1,478	
Pensions	1,012	
Life Insurance	66	
Medical Insurance	5,268	
Dental Insurance	296	
Disability Insurance	83	
Unemployment Compensation	30	
Employer Medicare	346	
Travel	454	
Other Contracted Services	12,672	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Preservation of Records (Cont.)		
In Service/Staff Development	$ 85	
Data Processing Equipment	1,083	
Total Preservation of Records		$ 48,108
Finance		
Accounting and Budgeting		
County Official/Administrative Officer	$ 96,223	
Accountants/Bookkeepers	283,031	
Part-time Personnel	5,605	
Social Security	22,957	
Pensions	14,661	
Life Insurance	466	
Medical Insurance	52,137	
Dental Insurance	2,623	
Disability Insurance	1,539	
Unemployment Compensation	224	
Employer Medicare	5,475	
Dues and Memberships	1,320	
Legal Notices, Recording, and Court Costs	325	
Maintenance Agreements	40,200	
Postal Charges	4,157	
Printing, Stationery, and Forms	365	
Travel	588	
Other Contracted Services	398	
Duplicating Supplies	1,068	
Office Supplies	2,950	
In Service/Staff Development	650	
Data Processing Equipment	15,253	
Other Equipment	5,197	
Total Accounting and Budgeting		557,412
Purchasing		
County Official/Administrative Officer	$ 54,540	
Purchasing Personnel	71,253	
Social Security	7,121	
Pensions	5,063	
Life Insurance	234	
Medical Insurance	31,469	
Dental Insurance	1,354	
Disability Insurance	618	
Unemployment Compensation	84	
Employer Medicare	1,865	
Postal Charges	1,096	
Printing, Stationery, and Forms	311	
Rentals	971	
Travel	237	
Other Contracted Services	7,231	

(Continued)

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

General Fund (Cont.)		
Finance (Cont.)		
Purchasing (Cont.)		
Office Supplies	$ 965	
Other Supplies and Materials	1,810	
Data Processing Equipment	1,199	
Total Purchasing		$ 187,421
Property Assessor's Office		
County Official/Administrative Officer	$ 96,223	
Deputy(ies)	302,565	
Social Security	23,908	
Pensions	15,994	
Life Insurance	555	
Medical Insurance	52,247	
Dental Insurance	2,515	
Disability Insurance	1,266	
Unemployment Compensation	258	
Employer Medicare	5,891	
Audit Services	55,870	
Communication	1,776	
Data Processing Services	20,165	
Dues and Memberships	2,060	
Lease Payments	731	
Legal Services	23,103	
Maintenance Agreements	3,030	
Maintenance and Repair Services - Vehicles	875	
Postal Charges	2,620	
Printing, Stationery, and Forms	856	
Travel	2,534	
Other Contracted Services	5,361	
Gasoline	1,617	
Office Supplies	2,934	
Other Supplies and Materials	917	
In Service/Staff Development	3,835	
Furniture and Fixtures	16,537	
Office Equipment	2,125	
Total Property Assessor's Office		648,368
County Trustee's Office		
County Official/Administrative Officer	$ 96,223	
Clerical Personnel	292,365	
Part-time Personnel	22,133	
Social Security	23,616	
Pensions	14,219	
Life Insurance	627	
Medical Insurance	92,570	
Dental Insurance	3,774	
Disability Insurance	1,105	
Unemployment Compensation	323	

(Continued)

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

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

Employer Medicare	$ 5,746	
Data Processing Services	7,532	
Dues and Memberships	1,216	
Legal Notices, Recording, and Court Costs	153	
Maintenance Agreements	26,619	
Postal Charges	12,869	
Printing, Stationery, and Forms	10,004	
Rentals	15,330	
Travel	1,300	
Other Contracted Services	3,682	
Office Supplies	2,965	
Utilities	3,433	
Water and Sewer	1,025	
Other Supplies and Materials	2,870	
In Service/Staff Development	300	
Building Improvements	123	
Data Processing Equipment	708	
Total County Trustee's Office		$ 642,830

County Clerk's Office

County Official/Administrative Officer	$ 96,223	
Clerical Personnel	470,762	
Part-time Personnel	35,407	
Social Security	36,235	
Pensions	19,629	
Life Insurance	1,068	
Medical Insurance	52,335	
Dental Insurance	5,698	
Disability Insurance	1,647	
Unemployment Compensation	658	
Employer Medicare	8,461	
Communication	459	
Data Processing Services	18,795	
Dues and Memberships	756	
Janitorial Services	3,600	
Legal Notices, Recording, and Court Costs	259	
Maintenance and Repair Services - Buildings	967	
Postal Charges	62,696	
Printing, Stationery, and Forms	5,473	
Travel	1,871	
Other Contracted Services	10,222	
Data Processing Supplies	3,179	
Office Supplies	7,858	
In Service/Staff Development	706	
Data Processing Equipment	26,820	
Total County Clerk's Office		871,784

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
Finance (Cont.)		
Data Processing		
County Official/Administrative Officer	$ 74,124	
Data Processing Personnel	105,983	
Clerical Personnel	5,010	
Social Security	10,349	
Pensions	6,281	
Life Insurance	287	
Medical Insurance	47,357	
Dental Insurance	1,961	
Disability Insurance	775	
Unemployment Compensation	134	
Employer Medicare	2,420	
Communication	1,083	
Maintenance and Repair Services - Vehicles	150	
Travel	39	
Other Contracted Services	129,879	
Gasoline	974	
Office Supplies	1,015	
Other Supplies and Materials	4,525	
Communication Equipment	19,272	
Data Processing Equipment	6,987	
Other Equipment	9,560	
Total Data Processing		$ 428,165
Administration of Justice		
Circuit Court		
County Official/Administrative Officer	$ 96,223	
Clerical Personnel	717,671	
Part-time Personnel	29,030	
Social Security	49,928	
Pensions	29,663	
Life Insurance	1,466	
Medical Insurance	116,754	
Dental Insurance	6,989	
Disability Insurance	2,780	
Unemployment Compensation	748	
Employer Medicare	11,677	
Communication	485	
Contracts with Other Public Agencies	26,593	
Dues and Memberships	756	
Legal Notices, Recording, and Court Costs	254	
Maintenance Agreements	8,862	
Maintenance and Repair Services - Office Equipment	1,000	
Postal Charges	10,768	
Printing, Stationery, and Forms	9,475	
Other Contracted Services	16,163	
Duplicating Supplies	4,955	
Gasoline	833	

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Circuit Court (Cont.)		
Office Supplies	$ 7,966	
Other Supplies and Materials	8,106	
In Service/Staff Development	875	
Data Processing Equipment	39,778	
Furniture and Fixtures	5,684	
Total Circuit Court		$ 1,205,482
Criminal Court		
Office Supplies	$ 796	
Total Criminal Court		796
General Sessions Judge		
Judge(s)	$ 352,408	
Assistant(s)	95,213	
Other Salaries and Wages	8,762	
Social Security	23,690	
Pensions	18,140	
Life Insurance	237	
Medical Insurance	34,826	
Dental Insurance	2,030	
Disability Insurance	435	
Unemployment Compensation	79	
Employer Medicare	6,381	
Dues and Memberships	1,092	
Maintenance and Repair Services - Office Equipment	188	
Printing, Stationery, and Forms	385	
Office Supplies	678	
In Service/Staff Development	688	
Total General Sessions Judge		545,232
Drug Court		
Supervisor/Director	$ 40,648	
Social Security	2,248	
Pensions	1,638	
Life Insurance	78	
Medical Insurance	13,374	
Dental Insurance	571	
Disability Insurance	186	
Unemployment Compensation	28	
Employer Medicare	526	
Dues and Memberships	220	
Travel	2,144	
Other Contracted Services	8	
Office Supplies	1,023	
Other Supplies and Materials	7,890	
Workers' Compensation Insurance	275	
Total Drug Court		70,857

(Continued)

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

General Fund (Cont.)				
Administration of Justice (Cont.)				
Chancery Court				
County Official/Administrative Officer	$	96,223		
Clerical Personnel		252,248		
Social Security		20,214		
Pensions		13,418		
Life Insurance		464		
Medical Insurance		66,325		
Dental Insurance		2,648		
Disability Insurance		1,519		
Unemployment Compensation		224		
Employer Medicare		4,728		
Dues and Memberships		756		
Legal Notices, Recording, and Court Costs		210		
Maintenance Agreements		5,684		
Maintenance and Repair Services - Office Equipment		17,122		
Postal Charges		7,455		
Printing, Stationery, and Forms		400		
Data Processing Supplies		240		
Duplicating Supplies		2,650		
Office Supplies		4,427		
Total Chancery Court			$	496,955
Juvenile Court				
Judge(s)	$	176,204		
Supervisor/Director		50,192		
Other Salaries and Wages		245,380		
Social Security		26,287		
Pensions		18,700		
Life Insurance		573		
Medical Insurance		49,465		
Dental Insurance		3,161		
Disability Insurance		1,338		
Unemployment Compensation		175		
Employer Medicare		6,585		
Communication		396		
Contracts with Government Agencies		45,845		
Dues and Memberships		327		
Maintenance and Repair Services - Vehicles		500		
Postal Charges		2,989		
Printing, Stationery, and Forms		171		
Rentals		2,410		
Travel		51		
Office Supplies		1,674		
Other Supplies and Materials		2,893		
Vehicle and Equipment Insurance		750		
In Service/Staff Development		240		
Other Charges		420		
Total Juvenile Court				636,726

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
District Attorney General		
Accountants/Bookkeepers	$ 702	
Other Salaries and Wages	179,684	
Social Security	10,304	
Pensions	7,056	
Life Insurance	332	
Medical Insurance	42,358	
Dental Insurance	1,451	
Disability Insurance	621	
Unemployment Compensation	186	
Employer Medicare	2,410	
Maintenance and Repair Services - Vehicles	54	
Rentals	48,000	
Travel	794	
Other Contracted Services	19,420	
Gasoline	514	
Office Supplies	1,241	
Other Supplies and Materials	18,932	
Liability Insurance	585	
In Service/Staff Development	5,674	
Other Charges	547	
Total District Attorney General		$ 340,865
Office of Public Defender		
Part-time Personnel	$ 34,322	
Social Security	2,196	
Unemployment Compensation	68	
Employer Medicare	514	
Total Office of Public Defender		37,100
Judicial Commissioners		
Office Supplies	$ 377	
Total Judicial Commissioners		377
Probate Court		
Office Supplies	$ 2,146	
Total Probate Court		2,146
Other Administration of Justice		
Supervisor/Director	$ 45,072	
Probation Officer(s)	35,059	
Social Security	4,635	
Pensions	3,225	
Life Insurance	156	
Medical Insurance	18,642	
Dental Insurance	868	
Disability Insurance	352	
Unemployment Compensation	56	

(Continued)

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

General Fund (Cont.)				
Administration of Justice (Cont.)				
Other Administration of Justice (Cont.)				
Employer Medicare	$	1,084		
Travel		240		
Other Contracted Services		1,842		
Office Supplies		1,990		
Other Supplies and Materials		24		
Total Other Administration of Justice			$	113,245
Courtroom Security				
Data Processing Services	$	4,462		
Other Contracted Services		2,286		
Law Enforcement Supplies		3,201		
Other Supplies and Materials		1,962		
Other Capital Outlay		15,628		
Total Courtroom Security				27,539
Victim Assistance Programs				
Remittance of Revenue Collected	$	26,506		
Total Victim Assistance Programs				26,506
Public Safety				
Sheriff's Department				
County Official/Administrative Officer	$	105,845		
Supervisor/Director		106,488		
Deputy(ies)		2,393,894		
Secretary(ies)		50,251		
Clerical Personnel		68,369		
School Resource Officer		582,532		
Overtime Pay		180,593		
Other Salaries and Wages		510,493		
Social Security		231,591		
Pensions		152,374		
Life Insurance		5,879		
Medical Insurance		753,339		
Dental Insurance		35,276		
Disability Insurance		13,913		
Unemployment Compensation		2,735		
Employer Medicare		54,162		
Communication		54,695		
Contracts with Government Agencies		9,678		
Contracts with Private Agencies		29,806		
Dues and Memberships		2,500		
Maintenance and Repair Services - Equipment		4,899		
Maintenance and Repair Services - Vehicles		14,555		
Medical and Dental Services		6,840		
Postal Charges		12,362		
Printing, Stationery, and Forms		1,254		
Rentals		2,333		

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Towing Services	$ 2,536	
Travel	6,233	
Tuition	2,500	
Other Contracted Services	324	
Duplicating Supplies	1,790	
Gasoline	260,844	
Law Enforcement Supplies	9,827	
Office Supplies	2,865	
Tires and Tubes	23,482	
Uniforms	37,152	
Utilities	1,839	
Other Supplies and Materials	2,124	
Liability Insurance	59,600	
Vehicle and Equipment Insurance	55,000	
In Service/Staff Development	9,030	
Communication Equipment	13,191	
Data Processing Equipment	7,398	
Law Enforcement Equipment	15,759	
Motor Vehicles	468,599	
Total Sheriff's Department		$ 6,366,749
Jail		
Guards	$ 3,021,316	
Clerical Personnel	50,284	
Overtime Pay	230,975	
Social Security	193,559	
Pensions	103,587	
Life Insurance	4,723	
Medical Insurance	433,714	
Dental Insurance	21,625	
Disability Insurance	9,386	
Unemployment Compensation	3,466	
Employer Medicare	45,268	
Communication	12,474	
Contracts with Government Agencies	6,529	
Contracts with Private Agencies	136,658	
Data Processing Services	10,011	
Dues and Memberships	120	
Licenses	1,132	
Maintenance Agreements	2,239	
Maintenance and Repair Services - Buildings	50,550	
Medical and Dental Services	13,430	
Pest Control	480	
Travel	4,272	
Disposal Fees	7,394	
Other Contracted Services	915,346	
Custodial Supplies	75,054	

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Duplicating Supplies	$ 4,485	
Electricity	171,235	
Food Preparation Supplies	4,425	
Gasoline	17,659	
Law Enforcement Supplies	6,796	
Natural Gas	81,685	
Office Supplies	5,395	
Prisoners Clothing	19,900	
Uniforms	34,772	
Water and Sewer	108,481	
Other Supplies and Materials	84,940	
Building and Contents Insurance	26,000	
Liability Insurance	39,374	
Medical Claims	359,718	
Vehicle and Equipment Insurance	8,805	
In Service/Staff Development	1,900	
Communication Equipment	6,933	
Data Processing Equipment	11,580	
Law Enforcement Equipment	10,931	
Motor Vehicles	26,006	
Total Jail		$ 6,384,612
Correctional Incentive Program Improvements		
Supervisor/Director	$ 53,009	
Social Security	3,259	
Pensions	2,080	
Life Insurance	66	
Medical Insurance	5,268	
Dental Insurance	296	
Disability Insurance	219	
Unemployment Compensation	28	
Employer Medicare	762	
Other Supplies and Materials	9,302	
In Service/Staff Development	478	
Total Correctional Incentive Program Improvements		74,767
Commissary		
Other Supplies and Materials	$ 4,001	
Other Charges	4,589	
Maintenance Equipment	4,838	
Other Equipment	1,140	
Total Commissary		14,568
Civil Defense		
County Official/Administrative Officer	$ 35,513	
Assistant(s)	45,143	
Part-time Personnel	15,274	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Civil Defense (Cont.)		
Overtime Pay	$ 2,178	
Social Security	5,944	
Pensions	1,916	
Life Insurance	66	
Medical Insurance	5,268	
Dental Insurance	297	
Disability Insurance	261	
Unemployment Compensation	114	
Employer Medicare	1,390	
Communication	6,943	
Contributions	524,144	
Maintenance and Repair Services - Equipment	4,292	
Maintenance and Repair Services - Vehicles	6,627	
Rentals	4,100	
Travel	1,085	
Other Contracted Services	5,000	
Gasoline	8,619	
Office Supplies	675	
Tires and Tubes	6,928	
Uniforms	4,701	
Utilities	658	
Other Supplies and Materials	47,568	
Building and Contents Insurance	2,500	
Vehicle and Equipment Insurance	10,000	
In Service/Staff Development	1,720	
Other Charges	19,146	
Communication Equipment	8,586	
Office Equipment	4,455	
Other Capital Outlay	51,200	
Total Civil Defense		$ 832,311
Rescue Squad		
Contributions	$ 27,500	
Total Rescue Squad		27,500
Other Emergency Management		
Dispatchers/Radio Operators	$ 429,211	
Overtime Pay	86,126	
Social Security	35,858	
Pensions	22,125	
Life Insurance	862	
Medical Insurance	110,732	
Dental Insurance	4,916	
Disability Insurance	1,916	
Unemployment Compensation	452	
Employer Medicare	8,386	
Communication	826	

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
Public Safety (Cont.)		
Other Emergency Management (Cont.)		
Contracts with Government Agencies	$ 2,240	
Contracts with Private Agencies	3,550	
Medical and Dental Services	960	
Travel	293	
Duplicating Supplies	326	
Uniforms	2,995	
In Service/Staff Development	40	
Total Other Emergency Management		$ 711,814
County Coroner/Medical Examiner		
Other Contracted Services	$ 400,000	
Total County Coroner/Medical Examiner		400,000
Other Public Safety		
Supervisor/Director	$ 51,931	
Mechanic(s)	119,885	
Clerical Personnel	4,507	
Part-time Personnel	5,490	
Other Salaries and Wages	29,023	
Social Security	12,110	
Pensions	8,305	
Life Insurance	379	
Medical Insurance	45,018	
Dental Insurance	1,723	
Disability Insurance	926	
Unemployment Compensation	158	
Employer Medicare	2,832	
Communication	4,516	
Dues and Memberships	1,364	
Maintenance and Repair Services - Vehicles	4,182	
Rentals	20,700	
Towing Services	3,780	
Travel	100	
Other Contracted Services	6,099	
Garage Supplies	14,759	
Gasoline	4,664	
Lubricants	8,941	
Office Supplies	1,146	
Small Tools	2,551	
Tires and Tubes	3,314	
Uniforms	4,408	
Utilities	13,360	
Vehicle Parts	46,481	
Other Supplies and Materials	1,795	
Vehicle and Equipment Insurance	1,443	
In Service/Staff Development	445	
Maintenance Equipment	7,930	
Total Other Public Safety		434,265

(Continued)

Exhibit J-9

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

General Fund (Cont.)		
Public Health and Welfare		
Local Health Center		
Medical Personnel	$ 4,078	
Clerical Personnel	34,847	
Other Salaries and Wages	17,135	
Social Security	3,313	
Pensions	1,765	
Life Insurance	122	
Medical Insurance	12,141	
Dental Insurance	630	
Disability Insurance	193	
Unemployment Compensation	80	
Employer Medicare	775	
Communication	4,682	
Dues and Memberships	385	
Laundry Service	1,537	
Maintenance and Repair Services - Buildings	2,497	
Maintenance and Repair Services - Equipment	115	
Postal Charges	500	
Printing, Stationery, and Forms	425	
Rentals	567	
Travel	25	
Disposal Fees	945	
Other Contracted Services	2,653	
Electricity	31,431	
Natural Gas	124	
Office Supplies	6,816	
Uniforms	168	
Other Supplies and Materials	5,115	
Building and Contents Insurance	2,400	
Liability Insurance	1,000	
Other Charges	5,304	
Building Improvements	3,697	
Furniture and Fixtures	1,966	
Heating and Air Conditioning Equipment	5,000	
Maintenance Equipment	4,696	
Total Local Health Center		$ 157,127
Rabies and Animal Control		
Supervisor/Director	$ 48,024	
Part-time Personnel	26,817	
Other Salaries and Wages	91,380	
Social Security	10,007	
Pensions	4,909	
Life Insurance	243	
Medical Insurance	15,358	
Dental Insurance	814	
Disability Insurance	514	
Unemployment Compensation	224	

(Continued)

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Rabies and Animal Control (Cont.)		
Employer Medicare	$ 2,340	
Communication	4,534	
Dues and Memberships	370	
Licenses	4,261	
Maintenance and Repair Services - Vehicles	1,500	
Printing, Stationery, and Forms	880	
Travel	906	
Other Contracted Services	49,386	
Animal Food and Supplies	2,417	
Gasoline	11,500	
Office Supplies	160	
Tires and Tubes	529	
Uniforms	261	
Other Supplies and Materials	2,018	
Vehicle and Equipment Insurance	1,500	
In Service/Staff Development	3,236	
Total Rabies and Animal Control		$ 284,088
Dental Health Program		
Medical Personnel	$ 276,841	
Social Security	15,819	
Pensions	8,846	
Life Insurance	300	
Medical Insurance	53,161	
Dental Insurance	1,999	
Disability Insurance	845	
Unemployment Compensation	171	
Employer Medicare	3,700	
Communication	53	
Maintenance Agreements	2,388	
Maintenance and Repair Services - Equipment	4,858	
Maintenance and Repair Services - Vehicles	196	
Postal Charges	166	
Printing, Stationery, and Forms	1,650	
Travel	64	
Disposal Fees	54	
Other Contracted Services	909	
Drugs and Medical Supplies	722	
Gasoline	29	
Office Supplies	1,576	
Other Supplies and Materials	15,497	
Liability Insurance	4,039	
In Service/Staff Development	127	
Other Charges	2,041	
Data Processing Equipment	1,239	
Health Equipment	1,846	
Total Dental Health Program		399,136

(Continued)

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Other Local Health Services		
Medical Personnel	$ 119,418	
Clerical Personnel	33,768	
Social Security	8,431	
Pensions	3,429	
Life Insurance	366	
Medical Insurance	40,369	
Dental Insurance	1,606	
Disability Insurance	384	
Unemployment Compensation	298	
Employer Medicare	1,972	
Travel	1,510	
Liability Insurance	1,000	
Workers' Compensation Insurance	3,000	
Total Other Local Health Services		$ 215,551
Appropriation to State		
Contracts with Other Public Agencies	$ 123,486	
Total Appropriation to State		123,486
Social, Cultural, and Recreational Services		
Senior Citizens Assistance		
Supervisor/Director	$ 48,024	
Part-time Personnel	20,733	
Social Security	4,256	
Pensions	1,957	
Life Insurance	78	
Dental Insurance	292	
Disability Insurance	219	
Unemployment Compensation	96	
Employer Medicare	995	
Communication	5,466	
Maintenance and Repair Services - Buildings	2,435	
Travel	435	
Disposal Fees	945	
Other Contracted Services	11,666	
Electricity	10,890	
Gasoline	707	
Natural Gas	2,922	
Water and Sewer	568	
Other Supplies and Materials	9,485	
Communication Equipment	3,378	
Total Senior Citizens Assistance		125,547
Parks and Fair Boards		
Contributions	$ 3,000	
Total Parks and Fair Boards		3,000

(Continued)

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

General Fund (Cont.)		
Agriculture and Natural Resources		
Agricultural Extension Service		
Dues and Memberships	$ 660	
Postal Charges	624	
Travel	1,971	
Other Contracted Services	165,676	
Office Supplies	984	
Other Supplies and Materials	744	
In Service/Staff Development	646	
Data Processing Equipment	3,641	
Total Agricultural Extension Service		$ 174,946
Soil Conservation		
Secretary(ies)	$ 34,206	
Social Security	2,102	
Pensions	1,012	
Life Insurance	66	
Disability Insurance	109	
Unemployment Compensation	30	
Employer Medicare	492	
Total Soil Conservation		38,017
Storm Water Management		
Maintenance Agreements	$ 3,460	
Other Contracted Services	21,766	
Other Supplies and Materials	286	
Total Storm Water Management		25,512
Other Operations		
Industrial Development		
Contributions	$ 176,072	
Total Industrial Development		176,072
Veterans' Services		
County Official/Administrative Officer	$ 56,571	
Assistant(s)	19,544	
Social Security	4,585	
Pensions	3,063	
Life Insurance	156	
Medical Insurance	5,268	
Dental Insurance	868	
Disability Insurance	336	
Unemployment Compensation	55	
Employer Medicare	1,072	
Advertising	230	
Communication	521	
Maintenance Agreements	449	
Postal Charges	129	
Printing, Stationery, and Forms	340	

(Continued)

Exhibit J-9

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

General Fund (Cont.)			
Other Operations (Cont.)			
Veterans' Services (Cont.)			
Rentals	$ 459		
Travel	1,988		
Other Contracted Services	3,500		
Office Supplies	1,342		
Total Veterans' Services		$ 100,476	
Other Charges			
Contributions	$ 11,000		
Postal Charges	481		
Building and Contents Insurance	5,100		
Liability Insurance	118,000		
Trustee's Commission	371,598		
Total Other Charges		506,179	
COVID-19 Grant #2			
Other Charges	$ 20,227		
Total COVID-19 Grant #2		20,227	
Miscellaneous			
County Official/Administrative Officer	$ 9,618		
Social Security	577		
Pensions	405		
Disability Insurance	46		
Unemployment Compensation	3		
Employer Medicare	135		
Communication	195,378		
Dues and Memberships	12,073		
Total Miscellaneous		218,235	
Total General Fund			$ 30,163,102
Public Library Fund			
Social, Cultural, and Recreational Services			
Libraries			
Librarians	$ 275,316		
Part-time Personnel	93,783		
Social Security	21,464		
Pensions	10,022		
Life Insurance	574		
Medical Insurance	84,488		
Dental Insurance	3,933		
Disability Insurance	1,107		
Unemployment Compensation	581		
Employer Medicare	5,020		
Communication	16,310		
Data Processing Services	5,050		
Dues and Memberships	195		

(Continued)

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

Public Library Fund (Cont.)			
Social, Cultural, and Recreational Services (Cont.)			
Libraries (Cont.)			
Maintenance Agreements	$ 1,863		
Maintenance and Repair Services - Buildings	3,522		
Maintenance and Repair Services - Equipment	95		
Pest Control	240		
Postal Charges	412		
Travel	508		
Custodial Supplies	1,105		
Library Books/Media	45,061		
Office Supplies	2,509		
Periodicals	3,144		
Utilities	24,904		
Other Supplies and Materials	9,539		
Trustee's Commission	10,893		
Workers' Compensation Insurance	1,116		
In Service/Staff Development	16		
Data Processing Equipment	18,260		
Furniture and Fixtures	13,447		
Other Equipment	9,624		
Total Libraries		$ 664,101	
Total Public Library Fund			$ 664,101
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Sanitation Management			
Supervisor/Director	$ 43,965		
Laborers	43,512		
Social Security	4,874		
Pensions	3,508		
Life Insurance	189		
Medical Insurance	28,081		
Dental Insurance	1,108		
Disability Insurance	389		
Unemployment Compensation	65		
Employer Medicare	1,140		
Advertising	1,630		
Communication	870		
Maintenance and Repair Services - Vehicles	3,000		
Other Contracted Services	198		
Gasoline	2,931		
Trustee's Commission	30,285		
Vehicle and Equipment Insurance	1,500		
Workers' Compensation Insurance	2,492		
Total Sanitation Management		$ 169,737	
Convenience Centers			
Engineering Services	$ 3,500		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Convenience Centers (Cont.)			
Maintenance and Repair Services - Buildings	$ 851		
Rentals	10,962		
Other Contracted Services	635,218		
Crushed Stone	333		
Electricity	7,423		
General Construction Materials	750		
Water and Sewer	1,738		
Fencing	1,325		
Other Supplies and Materials	7,386		
Solid Waste Equipment	1,180		
Total Convenience Centers		$ 670,666	
Other Waste Collection			
Supervisor/Director	$ 2,745		
Deputy(ies)	8,523		
Social Security	634		
Pensions	436		
Life Insurance	16		
Medical Insurance	1,280		
Dental Insurance	71		
Disability Insurance	50		
Unemployment Compensation	10		
Employer Medicare	147		
Maintenance and Repair Services - Vehicles	2,000		
Travel	477		
Other Contracted Services	15,375		
Gasoline	3,144		
Instructional Supplies and Materials	1,436		
Uniforms	144		
Other Supplies and Materials	781		
Vehicle and Equipment Insurance	1,700		
Total Other Waste Collection		38,969	
Recycling Center			
Contracts with Private Agencies	$ 25,320		
Total Recycling Center		25,320	
Landfill Operation and Maintenance			
Contracts with Private Agencies	$ 803,100		
Contributions	7,470		
Total Landfill Operation and Maintenance		810,570	
Other Waste Disposal			
Contracts with Private Agencies	$ 104,345		
Total Other Waste Disposal		104,345	
Total Solid Waste/Sanitation Fund			$ 1,819,607

(Continued)

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

Ambulance Service Fund	
Public Health and Welfare	
Ambulance/Emergency Medical Services	
Supervisor/Director	$ 74,936
Accountants/Bookkeepers	147,102
Medical Personnel	2,460,297
Part-time Personnel	76,594
Overtime Pay	939,236
Social Security	219,238
Pensions	127,159
Life Insurance	4,774
Medical Insurance	490,061
Dental Insurance	25,039
Disability Insurance	9,822
Unemployment Compensation	2,758
Employer Medicare	51,273
Communication	32,319
Contracts with Government Agencies	30,508
Data Processing Services	3,595
Dues and Memberships	905
Laundry Service	55,733
Maintenance Agreements	19,982
Maintenance and Repair Services - Buildings	9,969
Maintenance and Repair Services - Equipment	2,418
Maintenance and Repair Services - Vehicles	83,047
Pest Control	1,260
Postal Charges	394
Printing, Stationery, and Forms	483
Rentals	26,400
Travel	3,450
Tuition	5,950
Disposal Fees	1,890
Other Contracted Services	424,811
Custodial Supplies	10,980
Drugs and Medical Supplies	228,141
Duplicating Supplies	348
Gasoline	199,988
Natural Gas	7,791
Office Supplies	2,420
Tires and Tubes	20,030
Uniforms	39,546
Utilities	30,659
Vehicle Parts	36,341
Other Supplies and Materials	7,878
Building and Contents Insurance	5,000
Liability Insurance	22,612
Trustee's Commission	61,388
Vehicle and Equipment Insurance	11,500
Workers' Compensation Insurance	180,000
In Service/Staff Development	29,435

(Continued)

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

Ambulance Service Fund (Cont.)			
Public Health and Welfare (Cont.)			
Ambulance/Emergency Medical Services (Cont.)			
Communication Equipment	$ 4,022		
Data Processing Equipment	5,495		
Furniture and Fixtures	3,315		
Motor Vehicles	3,115		
Other Equipment	225,360		
Total Ambulance/Emergency Medical Services		$ 6,466,767	
Total Ambulance Service Fund			$ 6,466,767
Special Purpose Fund			
Other Operations			
American Rescue Plan Act Grant #6			
Other Salaries and Wages	$ 626,946		
Social Security	38,871		
Pensions	24,933		
Employer Medicare	9,091		
Law Enforcement Equipment	135,000		
Total American Rescue Plan Act Grant #6		$ 834,841	
Total Special Purpose Fund			834,841
Drug Control Fund			
Public Safety			
Drug Enforcement			
Communication	$ 8,443		
Contracts with Private Agencies	15,540		
Dues and Memberships	500		
Towing Services	425		
Travel	2,060		
Veterinary Services	2,086		
Animal Food and Supplies	2,049		
Gasoline	371		
Law Enforcement Supplies	575		
Uniforms	2,386		
Other Supplies and Materials	382		
Trustee's Commission	325		
Vehicle and Equipment Insurance	3,000		
In Service/Staff Development	595		
Other Charges	1,434		
Total Drug Enforcement		$ 40,171	
Total Drug Control Fund			40,171
Other General Government Special Revenue Fund			
Social, Cultural, and Recreational Services			
Other Social, Cultural, and Recreational			
Audiovisual Personnel	$ 46,283		

(Continued)

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

Other General Government Special Revenue Fund (Cont.)			
Social, Cultural, and Recreational Services (Cont.)			
Other Social, Cultural, and Recreational (Cont.)			
Clerical Personnel	$ 3,012		
Part-time Personnel	28,524		
Other Salaries and Wages	10,003		
Social Security	5,115		
Pensions	1,862		
Life Insurance	78		
Medical Insurance	15,720		
Dental Insurance	571		
Disability Insurance	209		
Unemployment Compensation	159		
Employer Medicare	1,197		
Communication	505		
Other Contracted Services	11,355		
Gasoline	553		
Other Supplies and Materials	22,651		
Trustee's Commission	1,467		
Workers' Compensation Insurance	132		
Data Processing Equipment	22,956		
Total Other Social, Cultural, and Recreational		$ 172,352	
Total Other General Government Special Revenue Fund			$ 172,352
Other Special Revenue Fund			
Other Operations			
Tourism			
Supervisor/Director	$ 59,701		
Clerical Personnel	48,972		
Social Security	6,226		
Pensions	3,497		
Life Insurance	130		
Medical Insurance	15,720		
Dental Insurance	571		
Disability Insurance	381		
Unemployment Compensation	117		
Employer Medicare	1,456		
Advertising	364,102		
Communication	4,181		
Contributions	58,874		
Dues and Memberships	2,000		
Maintenance and Repair Services - Buildings	4,932		
Maintenance and Repair Services - Vehicles	328		
Postal Charges	553		
Printing, Stationery, and Forms	825		
Rentals	1,181		
Travel	1,244		
Other Contracted Services	3,384		
Gasoline	966		

(Continued)

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

Other Special Revenue Fund (Cont.)			
Other Operations (Cont.)			
Tourism (Cont.)			
Office Supplies	$ 1,415		
Uniforms	500		
Utilities	3,652		
Other Supplies and Materials	558		
Building and Contents Insurance	750		
Liability Insurance	911		
Trustee's Commission	5,894		
Workers' Compensation Insurance	259		
In Service/Staff Development	540		
Data Processing Equipment	956		
Other Construction	5,500		
Other Capital Outlay	33,443		
Total Tourism		$ 633,719	
Total Other Special Revenue Fund			$ 633,719
Constitutional Officers - Fees Fund			
Finance			
County Clerk's Office			
Constitutional Officers' Operating Expenses	$ 63		
Total County Clerk's Office		$ 63	
Administration of Justice			
Chancery Court			
Constitutional Officers' Operating Expenses	$ 471		
Total Chancery Court		471	
Public Safety			
Sheriff's Department			
Constitutional Officers' Operating Expenses	$ 151		
Total Sheriff's Department		151	
Total Constitutional Officers - Fees Fund			685
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 105,845		
Clerical Personnel	79,352		
Social Security	10,551		
Pensions	6,181		
Life Insurance	88		
Medical Insurance	18,642		
Dental Insurance	868		
Disability Insurance	213		
Unemployment Compensation	68		
Employer Medicare	2,584		

(Continued)

Exhibit J-9

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

Highway/Public Works Fund (Cont.)				
Highways (Cont.)				
Administration (Cont.)				
Dues and Memberships	$	4,269		
Legal Notices, Recording, and Court Costs		35		
Maintenance and Repair Services - Equipment		1,406		
Pest Control		240		
Postal Charges		116		
Disposal Fees		473		
Other Contracted Services		1,840		
Office Supplies		2,350		
In Service/Staff Development		150		
Office Equipment		822		
Total Administration			$	236,093
Highway and Bridge Maintenance				
Foremen	$	41,240		
Equipment Operators		103,799		
Truck Drivers		120,937		
Laborers		418,707		
Overtime Pay		63,987		
Social Security		43,015		
Pensions		29,061		
Life Insurance		1,606		
Medical Insurance		117,687		
Dental Insurance		7,403		
Disability Insurance		2,921		
Unemployment Compensation		579		
Employer Medicare		10,286		
Contracts with Private Agencies		275		
Engineering Services		1,440		
Rentals		1,394		
Other Contracted Services		93,551		
Asphalt		3,069,424		
Crushed Stone		124,785		
Custodial Supplies		665		
Other Road Materials		5,211		
Pipe - Metal		56,560		
Road Signs		12,544		
Uniforms		4,620		
Other Supplies and Materials		317		
Total Highway and Bridge Maintenance				4,332,014
Operation and Maintenance of Equipment				
Mechanic(s)	$	38,761		
Nightwatchmen		40,290		
Overtime Pay		6,780		
Social Security		4,837		
Pensions		3,375		
Life Insurance		156		

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment (Cont.)			
Medical Insurance	$ 17,037		
Dental Insurance	942		
Disability Insurance	337		
Unemployment Compensation	43		
Employer Medicare	1,131		
Maintenance and Repair Services - Equipment	39,068		
Other Contracted Services	630		
Equipment and Machinery Parts	172,227		
Garage Supplies	572		
Gasoline	272,188		
Lubricants	3,869		
Tires and Tubes	33,285		
Other Supplies and Materials	37,121		
Other Charges	1,837		
Communication Equipment	359		
Total Operation and Maintenance of Equipment		$ 674,845	
Other Charges			
Communication	$ 1,787		
Electricity	9,245		
Natural Gas	9,200		
Water and Sewer	507		
Building and Contents Insurance	1,000		
Liability Insurance	58,600		
Trustee's Commission	51,740		
Vehicle and Equipment Insurance	50,000		
Workers' Compensation Insurance	76,944		
Total Other Charges		259,023	
Capital Outlay			
Highway Equipment	$ 323,338		
Total Capital Outlay		323,338	
Total Highway/Public Works Fund			$ 5,825,313
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 920,000		
Principal on Notes	683,000		
Principal on Other Loans	784,000		
Total General Government		$ 2,387,000	
Interest on Debt			
General Government			
Interest on Bonds	$ 754,159		
Interest on Notes	11,720		

(Continued)

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

General Debt Service Fund (Cont.)			
Interest on Debt (Cont.)			
General Government (Cont.)			
Interest on Other Loans	$ 867		
Total General Government		$ 766,746	
Other Debt Service			
General Government			
Fiscal Agent Charges	$ 4,319		
Trustee's Commission	38,520		
Total General Government		42,839	
Total General Debt Service Fund			$ 3,196,585
Rural Debt Service Fund			
Principal on Debt			
Education			
Principal on Bonds	$ 1,000,000		
Principal on Notes	58,650		
Principal on Leases	99,432		
Principal on Other Loans	200,000		
Total Education		$ 1,358,082	
Interest on Debt			
Education			
Interest on Bonds	$ 454,738		
Interest on Leases	28,374		
Interest on Other Loans	81,255		
Total Education		564,367	
Other Debt Service			
Education			
Fiscal Agent Charges	$ 1,500		
Trustee's Commission	4,203		
Total Education		5,703	
Total Rural Debt Service Fund			1,928,152
Education Debt Service Fund			
Principal on Debt			
Education			
Principal on Bonds	$ 965,000		
Principal on Other Loans	225,000		
Total Education		$ 1,190,000	
Interest on Debt			
Education			
Interest on Bonds	$ 612,106		
Interest on Other Loans	100,650		
Total Education		712,756	

(Continued)

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

Education Debt Service Fund (Cont.)			
Other Debt Service			
Education			
Fiscal Agent Charges	$ 1,500		
Trustee's Commission	37,239		
Total Education		$ 38,739	
Total Education Debt Service Fund			$ 1,941,495
General Capital Projects Fund			
Capital Projects			
General Administration Projects			
Trustee's Commission	$ 12,443		
Building Improvements	136,346		
Other Capital Outlay	90,352		
Total General Administration Projects		$ 239,141	
Other General Government Projects			
Site Development	$ 26,700		
Other Construction	725,016		
Total Other General Government Projects		751,716	
Total General Capital Projects Fund			990,857
Total Governmental Funds - Primary Government			$ 54,677,747

Exhibit J-10

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

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 17,629,364	
Career Ladder Program	40,500	
Homebound Teachers	54,000	
Educational Assistants	756,801	
Custodial Personnel	15,713	
Bonus Payments	259,157	
Social Security	1,139,510	
Pensions	1,707,576	
Life Insurance	22,684	
Medical Insurance	2,098,506	
Local Retirement	63,980	
Employer Medicare	265,768	
Payments to Retirees	90,285	
Termination Benefits	33,151	
Rentals	55,407	
Other Contracted Services	566,096	
Instructional Supplies and Materials	773,664	
Textbooks - Bound	282,860	
Other Supplies and Materials	47,589	
Other Charges	19,360	
Regular Instruction Equipment	17,906	
Total Regular Instruction Program		$ 25,939,877
Alternative Instruction Program		
Supervisor/Director	$ 4,224	
Teachers	189,271	
Medical Personnel	10,920	
Educational Assistants	39,600	
Cafeteria Personnel	3,418	
Social Security	14,721	
Pensions	13,804	
Employer Medicare	3,559	
Contracts with Private Agencies	13,865	
Travel	37	
Instructional Supplies and Materials	43,470	
Other Charges	1,400	
Total Alternative Instruction Program		338,289
Special Education Program		
Teachers	$ 3,312,186	
Career Ladder Program	15,500	
Homebound Teachers	20,988	
Educational Assistants	1,062,914	
Speech Pathologist	501,549	
Social Security	283,172	
Pensions	360,342	

(Continued)

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

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Special Education Program (Cont.)		
Life Insurance	$ 7,200	
Medical Insurance	560,872	
Employer Medicare	66,602	
Payments to Retirees	27,962	
Other Contracted Services	25,682	
Instructional Supplies and Materials	33,154	
Other Supplies and Materials	5,408	
Special Education Equipment	900	
Total Special Education Program		$ 6,284,431
Career and Technical Education Program		
Teachers	$ 2,066,364	
Career Ladder Program	3,500	
Clerical Personnel	62,682	
Social Security	118,646	
Pensions	171,673	
Life Insurance	2,269	
Medical Insurance	285,417	
Employer Medicare	28,344	
Payments to Retirees	8,585	
Maintenance and Repair Services - Equipment	17,514	
Instructional Supplies and Materials	54,713	
Other Supplies and Materials	1,233	
Vocational Instruction Equipment	76,207	
Total Career and Technical Education Program		2,897,147
Student Body Education Program		
Supervisor/Director	$ 18,772	
Teachers	212,989	
Clerical Personnel	9,300	
Educational Assistants	70,327	
Other Salaries and Wages	128,633	
Social Security	24,943	
Pensions	30,326	
Employer Medicare	6,111	
Travel	1,229	
Instructional Supplies and Materials	1,211	
Total Student Body Education Program		503,841
Support Services		
Attendance		
Supervisor/Director	$ 96,819	
Clerical Personnel	30,451	
Other Salaries and Wages	43,187	
Social Security	9,754	
Pensions	12,918	

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Attendance (Cont.)		
Life Insurance	$ 162	
Medical Insurance	16,067	
Employer Medicare	2,281	
Travel	3,598	
Other Contracted Services	1,497	
Other Supplies and Materials	7,460	
In Service/Staff Development	300	
Other Equipment	148	
Total Attendance		$ 224,642
Health Services		
Supervisor/Director	$ 83,799	
Medical Personnel	24,222	
Other Salaries and Wages	1,290	
Certified Substitute Teachers	12,702	
Social Security	6,263	
Pensions	4,141	
Life Insurance	1,076	
Medical Insurance	59,657	
Employer Medicare	1,621	
Communication	505	
Travel	12,738	
Drugs and Medical Supplies	29,000	
Other Supplies and Materials	63,574	
In Service/Staff Development	2,735	
Other Equipment	1,799	
Total Health Services		305,122
Other Student Support		
Career Ladder Program	$ 2,000	
Guidance Personnel	1,103,413	
Social Workers	208,316	
Social Security	77,740	
Pensions	109,095	
Life Insurance	1,023	
Medical Insurance	129,409	
Employer Medicare	18,181	
Payments to Retirees	12,491	
Evaluation and Testing	26,047	
Total Other Student Support		1,687,715
Regular Instruction Program		
Supervisor/Director	$ 224,123	
Career Ladder Program	6,000	
Librarians	472,826	
Other Salaries and Wages	109,541	

(Continued)

Exhibit J-10

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

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Regular Instruction Program (Cont.)				
Social Security	$	48,820		
Pensions		76,042		
Life Insurance		638		
Medical Insurance		90,106		
Employer Medicare		11,418		
Payments to Retirees		31,494		
Other Fringe Benefits		998		
Travel		10,280		
Library Books/Media		35,595		
Other Supplies and Materials		33,662		
In Service/Staff Development		29,602		
Total Regular Instruction Program			$	1,181,145
Special Education Program				
Supervisor/Director	$	90,682		
Career Ladder Program		1,600		
Psychological Personnel		266,401		
Medical Personnel		223,300		
Clerical Personnel		67,071		
Other Salaries and Wages		188,834		
Social Security		46,887		
Pensions		43,536		
Life Insurance		1,200		
Medical Insurance		111,410		
Employer Medicare		11,410		
Consultants		3,500		
Other Contracted Services		43,761		
Other Supplies and Materials		9,822		
In Service/Staff Development		7,136		
Total Special Education Program				1,116,550
Career and Technical Education Program				
Supervisor/Director	$	99,495		
Career Ladder Program		1,000		
Other Salaries and Wages		17,669		
Social Security		7,737		
Pensions		11,213		
Life Insurance		54		
Medical Insurance		5,986		
Employer Medicare		1,712		
Travel		62,407		
In Service/Staff Development		7,500		
Total Career and Technical Education Program				214,773
Technology				
Assistant(s)	$	73,955		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Technology (Cont.)		
Supervisor/Director	$ 102,550	
Data Processing Personnel	72,174	
Secretary(ies)	54,059	
Other Salaries and Wages	453,573	
Other Per Diem and Fees	7,200	
Social Security	45,693	
Pensions	37,477	
Life Insurance	750	
Medical Insurance	90,767	
Employer Medicare	10,686	
Internet Connectivity	144,125	
Travel	3,553	
Other Contracted Services	200,858	
Other Supplies and Materials	170,930	
In Service/Staff Development	2,659	
Other Charges	116,988	
Administration Equipment	9,876	
Data Processing Equipment	59,309	
Total Technology		$ 1,657,182
Other Programs		
On-behalf Payments to OPEB	$ 150,546	
Total Other Programs		150,546
Board of Education		
Secretary to Board	$ 6,121	
Board and Committee Members Fees	58,100	
Social Security	3,027	
Pensions	1,405	
Life Insurance	444	
Unemployment Compensation	15,766	
Employer Medicare	917	
Audit Services	29,800	
Contributions	25,000	
Dues and Memberships	5,700	
Legal Services	19,948	
Travel	8,935	
Other Contracted Services	20,664	
Other Supplies and Materials	1,326	
Building and Contents Insurance	4,534	
Liability Insurance	510,202	
Trustee's Commission	552,529	
Workers' Compensation Insurance	239,691	
Other Charges	16,322	
Total Board of Education		1,520,431

(Continued)

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

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Director of Schools				
County Official/Administrative Officer	$	175,000		
Assistant(s)		131,250		
Career Ladder Program		3,000		
Secretary(ies)		43,059		
Other Per Diem and Fees		9,600		
Social Security		19,789		
Pensions		34,000		
Life Insurance		150		
Medical Insurance		21,219		
Employer Medicare		5,073		
Other Fringe Benefits		10,000		
Communication		64,596		
Dues and Memberships		3,797		
Travel		1,913		
Other Contracted Services		7,212		
Office Supplies		1,511		
Other Supplies and Materials		16,378		
Other Charges		2,267		
Total Director of Schools			$	549,814
Office of the Principal				
Principals	$	1,717,179		
Career Ladder Program		4,000		
Assistant Principals		1,245,070		
Secretary(ies)		755,285		
Social Security		193,556		
Pensions		327,481		
Life Insurance		2,500		
Medical Insurance		342,959		
Employer Medicare		45,267		
Communication		35,734		
Travel		4,699		
In Service/Staff Development		4,910		
Total Office of the Principal				4,678,640
Fiscal Services				
Assistant(s)	$	59,633		
Supervisor/Director		98,442		
Accountants/Bookkeepers		214,506		
Secretary(ies)		29,837		
Social Security		25,681		
Pensions		16,097		
Life Insurance		378		
Medical Insurance		44,435		
Employer Medicare		6,006		
Payments to Retirees		47,064		

(Continued)

Exhibit J-10

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

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Fiscal Services (Cont.)				
Other Contracted Services	$	23,165		
Office Supplies		3,807		
Other Supplies and Materials		3,231		
Administration Equipment		7,426		
Total Fiscal Services			$	579,708
Human Services/Personnel				
Supervisor/Director	$	54,059		
Social Security		3,352		
Pensions		2,162		
Life Insurance		54		
Employer Medicare		784		
Travel		269		
Other Contracted Services		40,025		
Office Supplies		1,457		
Other Supplies and Materials		150		
In Service/Staff Development		415		
Total Human Services/Personnel				102,727
Operation of Plant				
Supervisor/Director	$	96,492		
Custodial Personnel		1,755,786		
Other Salaries and Wages		25,000		
Social Security		111,161		
Pensions		74,830		
Life Insurance		3,400		
Medical Insurance		320,244		
Employer Medicare		26,194		
Payments to Retirees		22,139		
Other Fringe Benefits		5,224		
Communication		21,049		
Maintenance and Repair Services - Vehicles		16,155		
Rentals		10,778		
Disposal Fees		83,492		
Other Contracted Services		176,015		
Custodial Supplies		321,385		
Electricity		1,134,694		
Natural Gas		221,630		
Water and Sewer		228,550		
Other Supplies and Materials		22,579		
Motor Vehicles		34,347		
Plant Operation Equipment		5,875		
Total Operation of Plant				4,717,019
Maintenance of Plant				
Supervisor/Director	$	77,466		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Maintenance of Plant (Cont.)		
Secretary(ies)	$ 20,331	
Maintenance Personnel	536,755	
Social Security	35,906	
Pensions	24,574	
Life Insurance	898	
Medical Insurance	87,897	
Employer Medicare	8,595	
Maintenance and Repair Services - Buildings	31,387	
Maintenance and Repair Services - Equipment	47,029	
Internet Connectivity	125	
Other Contracted Services	109,290	
Custodial Supplies	43,562	
Gasoline	96,799	
Office Supplies	4,288	
Other Supplies and Materials	244,081	
Total Maintenance of Plant		$ 1,368,983
Transportation		
Supervisor/Director	$ 9,231	
Clerical Personnel	35,520	
Other Salaries and Wages	53,272	
Social Security	4,984	
Pensions	4,489	
Employer Medicare	1,263	
Contracts with Vehicle Owners	3,359,318	
Other Contracted Services	4,610	
Other Supplies and Materials	3,894	
Total Transportation		3,476,581
Central and Other		
Contracts with Government Agencies	$ 442,983	
Other Contracted Services	11,865	
Other Supplies and Materials	13,828	
In Service/Staff Development	2,352	
Administration Equipment	24,888	
Motor Vehicles	39,966	
Total Central and Other		535,882
Operation of Non-Instructional Services		
Community Services		
Other Salaries and Wages	$ 75,078	
Social Security	4,502	
Pensions	3,268	
Life Insurance	108	
Employer Medicare	1,053	
Travel	1,196	

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services (Cont.)			
Other Contracted Services	$ 1,460		
Other Supplies and Materials	14,286		
In Service/Staff Development	144		
Total Community Services		$ 101,095	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 145,377		
Other Contracted Services	15,000		
Building Improvements	1,856,563		
Other Equipment	98,669		
Total Regular Capital Outlay		2,115,609	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 1,000,000		
Total Education		1,000,000	
Total General Purpose School Fund			$ 63,247,749
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 1,306,513		
Educational Assistants	412,748		
Other Salaries and Wages	65,617		
Social Security	101,642		
Pensions	135,172		
Life Insurance	2,540		
Medical Insurance	92,052		
Unemployment Compensation	1,433		
Employer Medicare	24,362		
Other Fringe Benefits	3,985		
Other Contracted Services	15,338		
Instructional Supplies and Materials	151,650		
Software	72,608		
Regular Instruction Equipment	1,154,248		
Total Regular Instruction Program		$ 3,539,908	
Special Education Program			
Teachers	$ 524,667		
Educational Assistants	407,402		
Other Salaries and Wages	97,555		
Social Security	59,093		
Pensions	70,565		
Life Insurance	1,809		

(Continued)

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

School Federal Projects Fund (Cont.)		
Instruction (Cont.)		
Special Education Program (Cont.)		
Medical Insurance	$ 126,330	
Unemployment Compensation	2,756	
Employer Medicare	13,820	
Other Fringe Benefits	5,400	
Instructional Supplies and Materials	78,935	
Other Supplies and Materials	5,476	
Special Education Equipment	64,830	
Total Special Education Program		$ 1,458,638
Career and Technical Education Program		
Other Supplies and Materials	$ 15,000	
Other Charges	36,802	
Vocational Instruction Equipment	63,807	
Total Career and Technical Education Program		115,609
Support Services		
Health Services		
Supervisor/Director	$ 79,600	
Medical Personnel	776,449	
Bonus Payments	13,000	
Other Salaries and Wages	223,865	
Social Security	66,162	
Pensions	62,618	
Employer Medicare	15,315	
Travel	464	
Drugs and Medical Supplies	42,975	
Health Equipment	27,042	
Total Health Services		1,307,490
Other Student Support		
Clerical Personnel	$ 17,394	
Other Salaries and Wages	4,931	
Social Security	1,221	
Pensions	948	
Employer Medicare	288	
Travel	23,063	
Other Supplies and Materials	12,355	
In Service/Staff Development	2,302	
Total Other Student Support		62,502
Regular Instruction Program		
Supervisor/Director	$ 185,012	
Secretary(ies)	45,470	
Clerical Personnel	5,000	
Other Salaries and Wages	558,516	
Social Security	46,349	

(Continued)

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

School Federal Projects Fund (Cont.)				
Support Services (Cont.)				
Regular Instruction Program (Cont.)				
Pensions	$	74,225		
Life Insurance		586		
Medical Insurance		61,047		
Unemployment Compensation		405		
Employer Medicare		10,840		
Other Fringe Benefits		3,154		
Communication		986		
Postal Charges		499		
Printing, Stationery, and Forms		997		
Travel		30,257		
Other Supplies and Materials		34,660		
In Service/Staff Development		68,118		
Other Charges		1,798		
Total Regular Instruction Program			$	1,127,919
Special Education Program				
Clerical Personnel	$	61,130		
Other Salaries and Wages		93,706		
Social Security		9,148		
Pensions		6,667		
Life Insurance		224		
Medical Insurance		8,888		
Unemployment Compensation		386		
Employer Medicare		2,139		
Other Fringe Benefits		780		
Travel		16,298		
Other Contracted Services		9,587		
In Service/Staff Development		23,414		
Other Equipment		13,422		
Total Special Education Program				245,789
Transportation				
Other Salaries and Wages	$	71,230		
Social Security		4,357		
Pensions		1,979		
Employer Medicare		1,019		
Contracts with Private Agencies		225		
Contracts with Parents		186		
Maintenance and Repair Services - Vehicles		16,949		
Gasoline		24,769		
Tires and Tubes		1,931		
Transportation Equipment		62,004		
Total Transportation				184,649

(Continued)

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

School Federal Projects Fund (Cont.)			
Capital Outlay			
Regular Capital Outlay			
Building Improvements	$ 748,106		
Plant Operation Equipment	680,855		
Total Regular Capital Outlay		$ 1,428,961	
Total School Federal Projects Fund			$ 9,471,465
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 94,649		
Accountants/Bookkeepers	171,050		
Clerical Personnel	475,063		
Cafeteria Personnel	565,873		
Social Security	79,111		
Pensions	37,786		
Life Insurance	2,160		
Medical Insurance	128,291		
Unemployment Compensation	919		
Employer Medicare	18,501		
Payments to Retirees	34,998		
Termination Benefits	4,983		
Bank Charges	1,331		
Communication	6,085		
Dues and Memberships	2,117		
Licenses	2,510		
Maintenance and Repair Services - Equipment	33,354		
Maintenance and Repair Services - Vehicles	83		
Postal Charges	1,102		
Printing, Stationery, and Forms	998		
Travel	17,918		
Other Contracted Services	47,692		
Food Preparation Supplies	36,863		
Food Supplies	1,140,020		
Gasoline	600		
Office Supplies	5,100		
Uniforms	11,718		
Vehicle Parts	88		
USDA - Commodities	276,319		
Software	12,470		
Other Supplies and Materials	27,701		
Workers' Compensation Insurance	11,045		
In Service/Staff Development	12,786		
Data Processing Equipment	17,621		
Food Service Equipment	27,975		
Total Food Service		$ 3,306,880	
Total Central Cafeteria Fund			3,306,880

(Continued)

Exhibit J-10

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

Other Education Special Revenue Fund		
Operation of Non-Instructional Services		
Community Services		
Supervisor/Director	$ 76,674	
Teachers	316,338	
Social Workers	2,730	
Medical Personnel	39,921	
Secretary(ies)	66,565	
Clerical Personnel	17,382	
Educational Assistants	1,638,197	
Other Salaries and Wages	87,049	
Social Security	130,873	
Pensions	93,199	
Life Insurance	4,079	
Medical Insurance	280,879	
Unemployment Compensation	1,317	
Employer Medicare	30,647	
Advertising	1,861	
Communication	21,024	
Contracts with Other School Systems	991,093	
Dues and Memberships	1,523	
Maintenance and Repair Services - Office Equipment	1,850	
Maintenance and Repair Services - Vehicles	981	
Pest Control	720	
Postal Charges	187	
Rentals	7,800	
Travel	177	
Other Contracted Services	89,185	
Drugs and Medical Supplies	2,633	
Electricity	12,794	
Food Supplies	37,549	
Gasoline	3,668	
Instructional Supplies and Materials	28,979	
Natural Gas	2,474	
Office Supplies	3,156	
Other Supplies and Materials	139,800	
Building and Contents Insurance	2,209	
Vehicle and Equipment Insurance	5,250	
Workers' Compensation Insurance	12,200	
In Service/Staff Development	34,549	
Other Charges	20,094	
Building Improvements	67,119	
Data Processing Equipment	37,349	
Furniture and Fixtures	13,464	
Total Community Services		$ 4,325,538
Early Childhood Education		
Supervisor/Director	$ 13,531	
Teachers	263,056	

(Continued)

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

Other Education Special Revenue Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Early Childhood Education (Cont.)			
Medical Personnel	$ 9,980		
Secretary(ies)	6,847		
Clerical Personnel	18,665		
Educational Assistants	136,324		
Social Security	26,095		
Pensions	33,758		
Life Insurance	662		
Medical Insurance	51,463		
Employer Medicare	6,103		
Communication	2,682		
Maintenance and Repair Services - Office Equipment	834		
Other Contracted Services	2,599		
Natural Gas	3,132		
Office Supplies	484		
Other Supplies and Materials	15,708		
Other Charges	7,552		
Total Early Childhood Education		$ 599,475	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 127,806		
Total Education		127,806	
Total Other Education Special Revenue Fund			$ 5,052,819
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 1,871,250		
Total Community Services		$ 1,871,250	
Total Internal School Fund			1,871,250
Education Capital Projects Fund			
Capital Outlay			
Regular Capital Outlay			
Trustee's Commission	$ 18,825		
Building Improvements	936,324		
Total Regular Capital Outlay		$ 955,149	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 5,996		
Total Education		5,996	
Total Education Capital Projects Fund			961,145
Total Governmental Funds - Anderson County School Department			$ 83,911,308

Exhibit J-11

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

	Cities - Sales Tax	City School ADA - Clinton	City School ADA - Oak Ridge	Total
Additions				
Current Property Taxes	$ 0	$ 2,323,613	$ 10,679,163	$ 13,002,776
Trustee's Collections - Prior Year	0	6,283	46,850	53,133
Trustee's Collections - Bankruptcy	0	493	2,268	2,761
Circuit/Clerk and Master Collections -	0			
Prior Years	0	46,347	255,933	302,280
Interest and Penalty	0	30,630	139,593	170,223
Local Option Sales Tax	20,170,170	1,825,318	7,672,081	29,667,569
Cities - Local Option Sales Tax	0	0	810,808	810,808
Marriage Licenses	0	433	1,979	2,412
Total Additions	$ 20,170,170	$ 4,233,117	$ 19,608,675	$ 44,011,962
Deductions				
Remittance of Revenues Collected	$ 19,984,374	$ 4,166,888	$ 19,289,528	$ 43,440,790
Trustee's Commission	185,796	66,229	319,147	571,172
Total Deductions	$ 20,170,170	$ 4,233,117	$ 19,608,675	$ 44,011,962
Excess of Additions Over (Under) Deductions	$ 0	$ 0	$ 0	$ 0
Net Position, July 1, 2021	0	0	0	0
Net Position, June 30, 2022	$ 0	$ 0	$ 0	$ 0

STATISTICAL SECTION

This part of Anderson County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	Table(s)	Page(s)
Financial Trends:		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-5	285-291
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	6-10	292-296
Debt Capacity:		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	11-15	297-301
Demographic and Economic Information:		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	16-17	302-303
Operating Information:		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	18-20	304-306

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Table 1

Anderson County, Tennessee
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:										
Net Investment in Capital Assets	$ 14,886,641	$ 13,890,778	$ 13,852,050	$ 13,682,164	$ 13,178,548	$ 14,227,812	$ 15,883,442	$ 16,972,716	$ 19,635,386	$ 21,862,495
Restricted for:										
General Government	233,741	37,233	57,168	77,455	88,864	93,231	182,188	165,542	204,782	283,405
Finance	26,352	44,712	49,711	56,626	55,224	68,661	81,780	45,986	47,573	31,811
Administration of Justice	376,066	462,167	559,449	663,791	724,192	817,386	804,158	534,679	393,652	422,699
Public Safety	474,254	594,554	608,305	692,038	714,484	849,352	678,446	264,817	207,368	210,969
Public Health and Welfare	220,066	531,472	459,276	493,754	525,220	534,746	643,277	771,169	525,374	1,029,962
Social, Cultural, and Recreational Services	289,789	573,936	557,773	613,050	580,214	639,582	752,241	734,613	884,072	994,697
Highway/Public Works	1,939,581	2,605,860	2,466,945	3,678,033	3,677,601	3,721,912	4,154,276	4,023,065	5,391,360	5,017,268
Debt Service	2,338,760	2,555,580	2,700,050	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	1,319,281	40,363
Capital Projects	0	0	75,534	26,729	41,271	60,069	308,470	589,788	442,728	306,619
Pensions	0	0	0	0	0	1,414,834	3,179,973	3,413,650	3,117,750	8,948,552
Other Purposes	0	0	1,017,993	1,235,085	0	0	0	0	0	0
Unrestricted	(21,919,871)	(28,572,192)	(27,234,277)	(24,950,315)	(20,182,268)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)	(14,094,057)
Subtotal Governmental Activities Net Position	$ (1,134,621)	$ (7,275,900)	$ (4,830,023)	$ (892,438)	$ 2,404,563	$ 8,417,484	$ 3,694,232	$ 6,480,107	$ 18,640,027	$ 25,054,783
Business-type Activities: (1)										
Net Investment in Capital Assets	$ 0	$ 0	$ 916,480	$ 687,200	$ 511,757	$ 0	$ 0	$ 0	$ 0	$ 0
Invested in Capital Assets	1,139,613	12,506,797	0	0	0	0	0	0	0	0
Other Purposes (2)	0	0	223,462	265,079	0	0	0	0	0	0
Unrestricted	1,119,672	194,526	225,838	(43,945)	47,853	0	0	0	0	0
Subtotal Business-type Activities Net Position	$ 2,259,285	$ 12,701,323	$ 1,365,780	$ 908,334	$ 559,610	$ 0	$ 0	$ 0	$ 0	$ 0
Primary Government:										
Net Investment in Capital Assets	$ 14,886,641	$ 13,890,778	$ 14,768,530	$ 14,369,364	$ 13,690,305	$ 14,227,812	$ 15,883,442	$ 16,972,716	$ 19,635,386	$ 21,862,495
Investment in Capital Assets	1,139,613	12,506,797	0	0	0	0	0	-	-	-
Restricted for:										
General Government	233,741	37,233	57,168	77,455	88,864	93,231	182,188	165,542	204,782	283,405
Finance	26,352	44,712	49,711	56,626	55,224	68,661	81,780	45,986	47,573	31,811
Administration of Justice	376,066	462,167	559,449	663,791	724,192	817,386	804,158	534,679	393,652	422,699
Public Safety	474,254	594,554	608,305	692,038	714,484	849,352	678,446	264,817	207,368	210,969
Public Health and Welfare	220,066	531,472	459,276	493,754	525,220	534,746	643,277	771,169	525,374	1,029,962
Social, Cultural, and Recreational Services	289,789	573,936	557,773	613,050	580,214	639,582	752,241	734,613	884,072	994,697
Highway/Public Works	1,939,581	2,605,860	2,466,945	3,678,033	3,677,601	3,721,912	4,154,276	4,023,065	5,391,360	5,017,268
Debt Service	2,338,760	2,555,580	2,700,050	2,839,152	3,001,213	3,044,885	1,305,439	1,482,116	1,319,281	40,363
Capital Projects	0	0	75,534	26,729	41,271	60,069	308,470	589,788	442,728	306,619
Pensions	0	0	0	0	0	1,414,834	3,179,973	3,413,650	3,117,750	8,948,552
Other Purposes	0	0	1,241,455	1,500,164	0	0	0	0	0	0
Unrestricted	(20,800,199)	(28,377,666)	(27,008,439)	(24,994,260)	(20,134,415)	(17,054,986)	(24,279,458)	(22,518,034)	(13,529,299)	(14,094,057)
Sub-Total Primary Government Net Position (3)	$ 1,124,664	$ 5,425,423	$ (3,464,243)	$ 15,896	$ 2,964,173	$ 8,417,484	$ 3,694,232	$ 6,480,107	$ 18,640,027	$ 25,054,783

(1) The Business-type Activity was the Anderson County Emergency Medical Services from July 1, 2011 through June 30, 2017. Subsequent to that date the activity has been classified as Governmental Activity.
(2) The Other Purpose reflected in the Business-Type Activities is the result of Anderson County complying with the provisions of GASB Statement No. 67 - Financial Reporting for Pension Plans.
(3) See Table 2 for changes in net position from year to year.

Table 2

Anderson County, Tennessee
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities:										
General Government	$ 3,716,551	$ 4,811,254	$ 4,525,344	$ 4,722,322	$ 5,525,125	$ 4,800,543	$ 5,014,298	$ 6,517,909	$ 5,518,070	$ 7,044,697
Finance	2,719,335	2,668,619	2,708,370	2,833,421	2,957,033	2,957,049	2,902,433	3,032,878	3,171,245	3,128,175
Administration of Justice	3,336,291	3,034,235	2,856,117	3,045,914	2,866,798	2,957,763	2,864,820	3,136,954	3,310,179	3,304,519
Public Safety	12,297,181	12,567,081	12,363,564	13,040,212	13,275,663	13,070,328	14,171,665	15,282,062	14,532,992	14,839,019
Public Health and Welfare (1)	2,985,437	3,127,945	2,854,886	2,918,888	3,447,087	8,407,549	8,273,405	8,619,020	9,394,781	9,505,014
Social, Cultural, and Recreational Services	593,389	938,544	1,414,105	1,145,163	1,254,501	1,437,339	1,298,570	1,647,002	1,357,703	878,430
Agriculture and Natural Resources	191,813	209,714	209,378	228,116	246,231	247,912	238,149	227,895	241,506	236,994
Other Operations	1,428,085	0	0	0	0	0	0	0	0	0
Highways	4,271,823	3,000,386	3,189,101	2,464,000	4,032,399	4,463,812	4,237,204	4,971,682	4,450,171	5,698,212
Education	0	9,676,315	400,000	1,200,000	0	0	11,275,996	0	0	0
Interest on Long-term Debt	1,738,298	2,099,727	1,877,096	1,892,076	2,006,374	1,858,282	1,894,192	2,339,783	1,785,987	1,642,154
Other Debt Service	158,803	0	0	0	0	0	0	0	0	0
Total Governmental Activities Expenses	$ 33,437,006	$ 42,133,820	$ 32,397,961	$ 33,490,112	$ 35,611,211	$ 40,200,577	$ 52,170,732	$ 45,775,185	$ 43,762,634	$ 46,277,214
Business-type Activities										
Ambulance Service (1)	$ 5,629,430	$ 5,565,910	$ 5,477,030	$ 5,542,626	$ 5,577,294	$ 0	$ 0	$ 0	$ 0	$ 0
Total Business-type Activities Expenses	$ 5,629,430	$ 5,565,910	$ 5,477,030	$ 5,542,626	$ 5,577,294	$ 0	$ 0	$ 0	$ 0	$ 0
Total Primary Government Expenses	$ 39,066,436	$ 47,699,730	$ 37,874,991	$ 39,032,738	$ 41,188,505	$ 40,200,577	$ 52,170,732	$ 45,775,185	$ 43,762,634	$ 46,277,214
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 1,113,133	$ 922,960	$ 902,897	$ 947,657	$ 992,532	$ 1,019,812	$ 957,355	$ 884,818	$ 1,014,629	$ 1,150,088
Finance	2,135,245	2,263,272	2,267,332	2,397,467	2,438,941	2,460,709	2,542,354	2,641,656	3,003,411	3,126,539
Administration of Justice	2,333,626	2,152,068	1,848,028	1,833,834	1,751,231	1,532,869	1,394,386	1,690,992	1,633,327	1,580,067
Public Safety	1,386,581	1,632,200	1,898,609	1,795,679	1,513,344	2,306,962	2,718,093	2,344,701	1,931,569	1,496,673
Public Health and Welfare (1)	617,232	687,545	702,688	778,187	782,134	6,543,431	6,201,036	5,703,033	6,306,424	6,129,479
Social, Cultural, and Recreational Services	143,668	269,892	281,406	296,552	315,728	338,362	437,252	630,961	684,681	704,111
Other Operations	0	0	0	0	0	0	0	0	0	0
Highways	383,810	363,280	273,039	165,728	152,463	202,810	183,089	127,825	123,984	169,345
Operating Grants and Contributions	3,644,441	3,076,558	3,450,460	3,099,104	3,163,801	3,706,388	4,579,383	4,194,719	6,510,815	5,547,507
Capital Grants and Contributions	817,300	786,509	293,852	717,325	1,882,756	889,035	747,673	535,788	943,708	764,081
Total Governmental Activities Program Revenues	$ 12,575,036	$ 12,154,284	$ 11,918,311	$ 12,031,533	$ 12,992,930	$ 19,000,378	$ 19,760,621	$ 18,754,493	$ 22,152,548	$ 20,667,890
Business-type Activities:										
Charges for Services:										
Ambulance Service (1)	$ 5,329,645	$ 4,691,709	$ 5,033,696	$ 4,912,868	$ 5,243,281	$ 0	$ 0	$ 0	$ 0	$ 0
Total Business-type Activities Program Revenues	$ 5,329,645	$ 4,691,709	$ 5,033,696	$ 4,912,868	$ 5,243,281	$ 0	$ 0	$ 0	$ 0	$ 0
Total Primary Government Program Revenues	$ 17,904,681	$ 16,845,993	$ 16,952,007	$ 16,944,401	$ 18,236,211	$ 19,000,378	$ 19,760,621	$ 18,754,493	$ 22,152,548	$ 20,667,890

(Continued)

Table 2

Anderson County, Tennessee
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting) (cont.)

	Fiscal Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)/Revenue										
Governmental Activities	$ (20,861,970)	$ (29,979,536)	$ (20,479,650)	$ (21,458,579)	$ (22,618,281)	$ (21,200,199)	$ (32,410,111)	$ (27,020,692)	$ (21,610,086)	$ (25,609,324)
Business-type Activities	(299,785)	(874,201)	(443,334)	(629,758)	(334,013)	0	0	0	0	0
Total Primary Government Net Expense	$ (21,161,755)	$ (30,853,737)	$ (20,922,984)	$ (22,088,337)	$ (22,952,294)	$ (21,200,199)	$ (32,410,111)	$ (27,020,692)	$ (21,610,086)	$ (25,609,324)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	$ 16,530,753	$ 16,803,070	$ 16,720,379	$ 17,603,970	$ 17,784,072	$ 18,045,188	$ 18,320,087	$ 19,595,151	$ 20,545,803	$ 21,374,109
Sales Taxes	806,190	772,057	841,454	974,149	954,828	1,249,588	1,428,550	2,452,197	3,187,447	3,074,328
(2) Other Taxes	1,927,167	2,185,010	2,053,486	1,924,562	2,119,326	2,132,983	2,267,363	2,333,663	2,445,407	2,835,901
Grants and Contributions not Restricted to Specific Programs	4,067,113	4,027,520	4,870,251	5,013,622	4,934,772	5,413,716	5,526,788	5,191,858	7,518,593	4,710,914
Unrestricted Investment Income	62,758	25,187	28,659	25,252	33,688	79,209	120,759	174,606	35,059	15,427
Miscellaneous	54,387	25,413	44,590	26,921	71,469	35,196	23,312	59,092	37,697	13,401
Transfers	0	0	(628,381)	(172,312)	17,127	559,610	0			
Total Governmental Activities	$ 23,448,368	$ 23,838,257	$ 23,930,438	$ 25,396,164	$ 25,915,282	$ 27,515,490	$ 27,686,859	$ 29,806,567	$ 33,770,006	$ 32,024,080
Business-type Activities:										
Gain on Disposal of Property	$ 0	$ 16,239	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Miscellaneous	0	0	0	0	2416	0	0	0	0	0
Transfers	0	0	628,381	172,312	(17,127)	(559,610)	0	0	0	0
Total Business-type Activities	$ 0	$ 16,239	$ 628,381	$ 172,312	$ (14,711)	$ (559,610)	$ 0	$ 0	$ 0	$ 0
Total Primary Government	$ 23,448,368	$ 23,854,496	$ 24,558,819	$ 25,568,476	$ 25,900,571	$ 26,955,880	$ 27,686,859	$ 29,806,567	$ 33,770,006	$ 32,024,080
Change in Net Position										
Governmental Activities	$ 2,586,398	$ (6,141,279)	$ 3,450,788	$ 3,937,585	$ 3,297,001	$ 6,315,291	$ (4,723,252)	$ 2,785,875	$ 12,159,920	$ 6,414,756
Business-type Activities	(299,785)	(857,962)	185,047	(457,446)	(348,724)	(559,610)	0	0	0	0
Total Primary Government (2) (3) (4)	$ 2,286,613	$ (6,999,241)	$ 3,635,835	$ 3,480,139	$ 2,948,277	$ 5,755,681	$ (4,723,252)	$ 2,785,875	$ 12,159,920	$ 6,414,756

(1) The Business-type Activity is Anderson County Emergency Medical Services. Subsequent to 2017 has been reflected as special revenue fund (Governmental Activities - Public Health and Welfare Expenditure Function).
(2) See Table 3 for details of the amounts reflect per year.
(3) In fiscal year ending 2014, the negative Change in Net Position is primarily due to the issuance of $9,810,215 in debt (Other Loans) issued by the primary government and contributed the net proceeds to the Anderson County School Department which is reflected as a Discretely Presented Component Unit.
(4) In fiscal year ending 2019, the negative Change in Net Position is primarily due to the issuance of $10,900,000 in debt (Bonds) issued by the primary government and contributed the proceeds to the Anderson County School Department which is reflected as a Discretely Presented Component Unit.

Table 3

Anderson County, Tennessee
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)

			Other Taxes								
Fiscal Year	Property Tax (1)	Local Option Sales Tax	Hotel Motel Tax	Local Litigation Tax	Business Tax	Wholesale Beer Tax	Interstate Telecommunications Tax	Mineral and Coal Gas & Oil Severance Taxes	Other Local Taxes	Total Other Taxes	Total
2013	$ 16,530,753	$ 806,190	$ 275,561	$ 304,544	$ 996,687	$ 143,170	$ 2,848	$ 201,211	$ 3,146	$ 1,927,167	$ 19,264,110
2014	16,803,070	772,057	310,285	299,742	1,176,518	141,643	5,620	248,785	2,417	2,185,010	19,760,137
2015	16,720,379	841,454	340,344	324,034	1,011,454	140,146	3,698	231,280	2,530	2,053,486	19,615,319
2016	17,603,970	974,149	354,431	322,021	932,049	153,951	- (2)	147,222	14,888	1,924,562	20,502,681
2017	17,784,072	954,828	364,465	366,881	1,024,707	152,116	-	169,362	41,795	2,119,326	20,858,226
2018	18,045,188	1,249,588	384,964	318,670	1,070,057	155,969	-	192,299	11,024	2,132,983	21,427,759
2019	18,320,087	1,428,550	395,870	364,060	1,137,029	171,673	-	185,268	13,463	2,267,363	22,016,000
2020	19,595,151	2,452,197	343,880	355,346	1,263,670	182,987	-	172,724	15,056	2,333,663	24,381,011
2021	20,545,803	3,187,447	423,965	308,090	1,363,386	185,017	-	159,726	5,223	2,445,407	26,178,657
2022	21,374,109	3,074,328	612,705	307,069	1,518,029	193,828	-	197,354	6,916	2,835,901	27,284,338

(1) Includes current year, prior year, interest and penalty, and in-lieu-of property taxes.
(2) Interstate Telecommunications Tax were reallocated to the Discretely Presented Component Unit - Anderson County School Department starting in fiscal year 2016.

Table 4

Anderson County, Tennessee
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:										
Nonspendable (1) (4)	$ 274,773	$ 154,483	$ 1,126,488	$ 960,146	$ 1,808,392	$ 1,040,858	$ 12,500	$ 11,250	$ 23,836	$ 8,750
Restricted (1)	1,033,728	1,219,876	1,167,992	1,375,295	1,411,627	1,535,977	1,792,009	1,161,525	1,050,479	1,189,693
Committed (1)	1,421,797	1,810,878	1,992,850	2,936,535	2,588,346	2,952,229	2,153,917	2,439,363	2,254,969	1,940,726
Assigned (1)	515,449	389,914	777,967	702,220	385,052	880,480	529,244	42,692	2,791,694	3,664,330
Unassigned (2)	2,895,154	4,283,011	4,152,389	4,511,788	3,791,841	5,625,259	7,508,363	8,923,493	10,912,239	11,248,265
Total General Fund	$ 6,140,901	$ 7,858,162	$ 9,217,686	$ 10,485,984	$ 9,985,258	$ 12,034,803	$ 11,996,033	$ 12,578,323	$ 17,033,217	$ 18,051,764
All Other Governmental Funds:										
Nonspendable (1)										
Special Revenue Funds	$ 45,565	$ 46,663	$ 41,366	$ 24,295	$ 32,389	$ 47,973	$ 35,560	$ 23,028	$ 44,257	$ 77,670
Debt Service Funds	7,020	7,020	7,020	102,630	198,150	6,272	0	0	0	0
Restricted (1)										
Special Revenue Funds	2,390,140	3,554,605	3,351,031	4,684,213	5,214,792	4,981,798	5,338,474	5,228,285	6,420,809	6,642,483
Debt Service Funds	4,605,200	4,804,733	4,513,262	4,442,662	4,528,560	4,320,709	2,463,406	2,192,016	2,649,474	739,783
Capital Projects Funds	5,155,535	489,112	490,834	571,724	393,328	188,429	120,339	4,296,785	284,821	125,360
Committed (1)										
Special Revenue Funds	558,071	497,182	497,741	497,741	499,004	89,306	642,137	809,821	1,425,526	829,027
Debt Service Funds	166,973	212,632	277,246	329,496	380,700	425,889	466,323	571,241	583,436	583,647
Capital Projects Funds	0	0	0	0	0	0	355,001	823,065	73,010	73,010
Reserved										
Unreserved, Reported in:										
Special Revenue Funds	0	0	0	0	0	(612,529)	0	0	0	0
Debt Service Funds	0	0	0	0	0	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0	0	0	0	0	0
Total Other Governmental Funds	$ 12,928,504	$ 9,611,947	$ 9,178,500	$ 10,652,761	$ 11,246,923	$ 9,447,847	$ 9,421,240	$ 13,944,241	$ 11,481,333	$ 9,070,980
Total Governmental Funds (3)	$ 19,069,405	$ 17,470,109	$ 18,396,186	$ 21,138,745	$ 21,232,181	$ 21,482,650	$ 21,417,273	$ 26,522,564	$ 28,514,550	$ 27,122,744

(1) See Exhibit C-1 for details of fund balances.
(2) Prior to fiscal year 2011, Unassigned was defined as Unreserved.
(3) See Table 5 for Net Change in Fund Balances from year to year.
(4) Fiscal years 2015-2018 included various amounts for a long term receivable from the Ambulance Service Fund.
During 2019, Anderson County Commission passed a resolution forgiving the June 30,2018 balance of $1,026,787.

Table 5

Anderson County, Tennessee
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Local Taxes	$ 21,680,172	$ 22,425,886	$ 22,711,166	$ 23,279,676	$ 23,566,449	$ 24,405,901	$ 24,865,041	$ 27,721,005	$ 28,747,774	$ 30,158,173
Licenses and Permits	284,283	443,118	398,036	304,082	352,987	334,894	506,165	402,944	592,884	516,455
Fines, Forfeitures, and Penalties	764,021	573,211	436,889	460,034	506,087	486,976	395,878	441,905	379,899	369,759
Charges for Current Services	792,791	997,164	977,045	1,130,186	1,112,020	6,196,798	6,136,255	6,197,730	6,604,943	6,568,571
Other Local Revenues	1,237,769	1,269,758	896,288	771,711	768,928	819,293	1,096,468	1,060,494	886,645	857,027
Fees Received from County Officials	4,046,489	4,059,132	3,919,202	3,979,478	3,935,125	3,779,542	3,826,199	4,246,093	4,633,303	4,752,834
State of Tennessee	4,923,306	4,574,843	5,045,929	5,153,509	5,000,725	6,938,862	7,202,488	5,932,772	7,787,685	6,557,021
Federal Government	834,212	980,468	597,890	708,870	947,632	1,170,857	927,299	1,355,116	3,148,668	1,857,308
Other Governments and Citizens Groups	1,490,362	1,167,135	1,705,985	1,782,793	1,941,128	1,973,217	1,932,380	1,941,800	2,926,575	1,550,814
Total Revenues	$ 36,053,405	$ 36,490,715	$ 36,688,430	$ 37,570,339	$ 38,131,081	$ 46,106,340	$ 46,888,173	$ 49,299,859	$ 55,708,376	$ 53,187,962
Expenditures:										
General Government	$ 3,515,206	$ 3,362,978	$ 3,856,931	$ 3,482,482	$ 3,878,980	$ 3,834,111	$ 4,231,852	$ 3,868,893	$ 4,237,564	$ 5,509,111
Finance	2,720,118	2,710,236	2,752,456	2,909,850	3,044,210	3,044,031	3,109,310	3,160,674	3,219,077	3,336,043
Administration of Justice	3,380,293	3,027,074	2,888,972	3,090,897	2,944,956	3,006,180	3,106,520	3,267,576	3,416,049	3,504,297
Public Safety	11,906,184	12,043,745	12,135,006	12,257,379	13,067,528	12,821,855	14,642,331	14,721,730	14,832,375	15,286,908
Public Health and Welfare	2,615,637	2,628,607	2,731,600	2,713,778	2,702,997	8,587,567	8,231,335	9,091,892	9,409,451	9,465,762
Social, Cultural, and Recreational Services	966,599	579,672	655,898	644,560	680,210	736,004	932,978	1,025,452	1,106,243	965,000
Agricultural and Natural Resources	194,312	210,497	209,216	231,371	243,121	248,764	243,505	228,504	245,539	238,475
Other Operations	1,411,235	1,336,855	1,152,466	1,230,479	1,838,190	1,247,261	1,254,930	1,473,512	1,704,115	2,489,749
Highways	3,833,371	2,841,991	3,432,702	2,664,137	4,453,512	4,431,339	4,256,579	4,572,666	4,133,345	5,825,313
Debt Service:										
Principal on Debt	2,894,015	2,291,914	3,147,167	2,976,386	3,368,560	3,689,418	3,639,551	3,490,495	4,016,206	4,935,082
Interest on Debt	1,822,681	1,695,882	1,985,781	1,847,162	1,804,155	1,672,002	1,804,381	2,102,532	2,180,651	2,043,869
Other Debt Service	74,321	180,407	88,571	92,411	251,212	268,041	248,639	516,762	84,402	87,281
Capital Projects	6,395,314	14,806,461	829,709	1,452,077	924,294	1,773,567	12,957,016	5,678,828	5,223,794	990,857
Total Expenditures	$ 41,729,286	$ 47,716,319	$ 35,866,475	$ 35,592,969	$ 39,201,925	$ 45,360,140	$ 58,658,927	$ 53,199,516	$ 53,808,811	$ 54,677,747
Excess of Revenues										
Over (Under) Expenditures	$ (5,675,881)	$ (11,225,604)	$ 821,955	$ 1,977,370	$ (1,070,844)	$ 746,200	$ (11,770,754)	$ (3,899,657)	$ 1,899,565	$ (1,489,785)

(Continued)

Table 5

Anderson County, Tennessee
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting) (cont.)

Other Financing Sources (Uses):										
Bonds Issued	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 10,900,000	$ 7,180,000	$ 0	$ 0
Notes Issued	0	0	400,000	1,200,000	1,400,000	0	0	0	0	0
Capital Leases Issued	0	0	501,365	0	0	0	0	0	0	0
Refunding Debt Issued	0	3,100,000	0	0	8,030,000	11,080,000	0	13,920,000	0	0
Other Loans Issued	0	9,810,215	0	0	0	0	0	0	0	0
Premiums on Bonds Sold	0	74,022	0	0	3,157	1,359,374	568,061	3,632,107	0	0
Proceeds from Sale of Capital Assets	7,307	2,993	1,650	9,705	29,743	10,554	4,699	485,688	44,660	9,289
Insurance Recovery	8,135	10,289	19,300	19,389	13,919	164,752	126,789	141,759	47,761	88,690
Transfers In	922,068	676,667	216,100	49,100	269,691	0	1,464,989	2,986,353	1,006,350	608,758
Transfers Out	(926,444)	(936,807)	(1,034,293)	(513,005)	(690,141)	(840,494)	(1,359,161)	(2,706,353)	(1,006,350)	(608,758)
Redemption of Refunded Debt	0	(3,111,071)	0	0	(7,892,089)	(12,269,917)	0	(16,634,606)	0	0
Total Other Financing Sources (Uses)	$ 11,066	$ 9,626,308	$ 104,122	$ 765,189	$ 1,164,280	$ (495,731)	$ 11,705,377	$ 9,004,948	$ 92,421	$ 97,979
Net Change in Fund Balances	$ (5,664,815)	$ (1,599,296)	$ 926,077	$ 2,742,559	$ 93,436	$ 250,469	$ (65,377)	$ 5,105,291	$ 1,991,986	$ (1,391,806)
Debt Service as a Percentage of Noncapital Expenditures										
Principal on Debt	$ 2,894,015	$ 2,291,914	$ 3,147,167	$ 2,976,386	$ 3,368,560	$ 3,689,418	$ 3,639,551	$ 3,490,495	$ 4,016,206	$ 4,935,082
Interest on Debt	1,822,681	1,695,882	1,985,781	1,847,162	1,804,155	1,672,002	1,804,381	2,102,532	2,180,651	2,043,869
Total Debt Service Expenditures	$ 4,716,696	$ 3,987,796	$ 5,132,948	$ 4,823,548	$ 5,172,715	$ 5,361,420	$ 5,443,932	$ 5,593,027	$ 6,196,857	$ 6,978,951
Total Expenditures	$ 41,729,286	$ 47,716,319	$ 35,866,475	$ 35,592,969	$ 39,201,925	$ 45,360,140	$ 58,658,927	$ 53,199,516	$ 53,808,811	$ 54,677,747
Less Contributions of Debt Proceeds to Anderson County School Department	-	(9,676,315.00)	(400,000.00)	-	-	-	(11,275,996)	-	-	-
Less Expenditures that Result in Increase of Capital Assets	(6,973,288)	(5,029,050)	(2,012,647)	(748,758)	(1,275,934)	(2,554,212)	(2,488,889)	(6,497,963)	(4,883,087)	(2,310,822)
Total Adjusted Expenditures	$ 34,755,998	$ 33,010,954	$ 33,453,828	$ 34,844,211	$ 37,925,991	$ 42,805,928	$ 44,894,042	$ 46,701,553	$ 48,925,724	$ 52,366,925
Debt Service as a Percentage of Noncapital Expenditures	13.6%	12.1%	15.3%	13.8%	13.6%	12.5%	12.1%	12.0%	12.7%	13.3%

Table 6

Anderson County, Tennessee
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Local Option Sales Tax	Interstate Communi-cations Tax	Hotel Motel Tax	Local Litigation Tax	Business Tax	Mineral Severance Taxes	Coal Severance Taxes	Wholesale Beer Tax (1)	Bank Excise Tax	Other Local Tax	Total
2013	$ 16,564,768	$ 819,924	$ 2,848	$ 275,561	$ 304,544	$ 996,687	$ 104,421	$ 15,572 (2)	$ 143,170	$ 25,576	$ 2,284	$ 19,255,355
2014	16,732,170	771,814	5,620	310,285	299,742	1,176,518	118,949	-	141,643	50,031	1,838	19,608,610
2015	17,103,773	840,009	3,698	340,344	324,034	1,011,454	101,273	171	140,146	30,069	1,700	19,896,671
2016	17,419,382	972,826	3,401	354,431	322,021	932,049	93,556	-	153,951	52,191	10,939	20,314,747
2017	17,747,348	953,129	3,266	364,465	366,881	1,024,707	114,214	1,482	152,116	50,777	38,437	20,816,822
2018	17,994,943	1,208,047	9 (3)	384,964	318,670	1,070,057	163,675	125	155,969	60,240	9,713	21,366,412
2019	18,002,531	1,423,227	-	395,870	364,060	1,137,029	122,657	200	171,673	92,286	9,504	21,719,037
2020	19,975,558	2,376,630	-	343,880	355,346	1,263,670	139,861	15	182,987	193,595	9,680	24,841,222
2021	20,262,324	3,084,005	-	423,965	308,090	1,363,386	127,954	-	185,017	194,524	5,223	25,954,488
2022	21,796,251	3,098,488	-	612,705	307,069	1,518,029	145,813	-	193,828	241,414	6,916	27,920,513

(1) Wholesale Beer Tax has been allocated to the primary government starting fiscal year 2012.
(2) Errors had been made in the past as a mining company had its office and entrance to the mine in Anderson County. This resulted in the severance tax being remitted to Anderson County by State of Tennessee. However, some of the actual mining operations were in another county. Anderson County has remitted the overpayments to that county.
(3) Starting in Fiscal Year 2018 Interstate Communications Tax has been allocated to the Anderson County School Department which is presented as a Discretely Presented Component Unit.

Table 7

Anderson County, Tennessee
Appraised and Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Year	Real Property Appraised Value	Real Property Assessed Value	Personal Property Appraised Value	Personal Property Assessed Value	Public Utility Property Appraised Value	Public Utility Property Assessed Value	Total Appraised Value	Total Assessed Value	Total Direct Tax Rate	Ratio of Total Assessed to Total Appraised Value
2013	2012	$ 5,112,843,800	$ 1,449,714,920	$ 430,114,371	$ 129,034,404	$ 79,795,604	$ 43,887,582	$ 5,622,753,775	$ 1,622,636,906	$ 2.5320	28.86%
2014	2013	5,158,438,800	1,466,353,110	467,797,674	140,339,403	74,311,255	40,871,190	5,700,547,729	1,647,563,703	2.5290	28.90%
2015	2014	5,163,144,200	1,468,938,710	451,860,673	135,558,295	79,575,664	43,766,615	5,694,580,537	1,648,263,620	2.5290	28.94%
2016	2015 (2)	4,983,179,900	1,432,911,060	523,996,186	157,198,953	83,780,171	46,079,094	5,590,956,257	1,636,189,107	2.7903	29.26%
2017	2016	5,033,026,000	1,447,855,685	565,160,540	161,601,506	83,899,584	46,144,771	5,682,086,124	1,655,601,962	2.7903	29.14%
2018	2017	5,083,535,000	1,462,664,725	609,152,390	174,726,476	72,272,218	39,749,720	5,764,959,608	1,677,140,921	2.7903	29.09%
2019	2018	5,085,896,000	1,638,277,474	608,890,153	174,652,889	71,503,836	39,327,110	5,766,289,989	1,852,257,473	2.7903	32.12%
2020	2019	5,883,757,907	1,679,670,564	727,543,307	194,730,039	69,487,060	38,217,883	6,680,788,274	1,912,618,486	2.8903	28.63%
2021	2020 (2)	5,968,029,500	1,703,450,615	795,652,036	238,695,721	80,961,689	44,528,929	6,844,643,225	1,986,675,265	2.6289	29.03%
2022	2021	6,066,293,900	1,731,372,575	850,359,447	255,107,924	89,330,933	49,132,013	7,005,984,280	2,035,612,512	2.6289	29.06%

(1) Anderson County Property Assessor establishes the Appraised Value for Real and Personal Property Taxes for each tax year.
State statutes provides the following % rates to be utilized in the calculation of Assessed Values:
Real Property: Residential and Farm at 25 percent of value.
Commercial and Industrial at 40 percent of value.
Personal Property 30 percent of value.
Public Utility Property are appraised by The State Of Tennessee and the following rates are utilized in the calculation of assessed values:
Railroads at 40 percent of value
Other Public Utilities at 55 percent of value.

(2) For these in fiscal year 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments as required by controlling statutes.
Although not reflected on this table the State of Tennessee has completed the review of real and personal property values to be utilized in fiscal year 2021 (Tax Year 2020). Commission has adopted a direct Tax rate of $2.6289.

Table 8

Anderson County, Tennessee
Property Tax Rates - Direct and Overlapping Governments (1)
Last Ten Fiscal Years

			County Direct Rates														Overlapping Rates					
Fiscal Year		Tax Year	General Fund	Library Fund	Ambulance Fund	Solid Waste Fund	Highway Dept. Fund	General Debt Service Fund	Rural Debt Service	Education Debt Service	Capital Projects Fund	General Purpose School Fund	Educational Projects Fund	Total Direct Tax Rate	Total Direct Inside Clinton	Total Direct Inside Oak Ridge	Total Direct Remainder of Anderson County	(2) City of Clinton	(2) City of Oak Ridge	(2) City of Norris	(2) City of Rocky Top	(2) Town of Oliver Springs
2013	(3)	2012	$ 0.6944	$ 0.0262	$ 0.0000	$ 0.0619	$ 0.0275	$ 0.1000	$ 0.0290	$ 0.1530	$ 0.0000	$ 1.4400	$ 0.0000	$ 2.5320	$ 2.5030	$ 2.3500	$ 2.5320	$ 0.7600	$ 2.3900	$ 1.5500	$ 1.6000	$ 1.0200
2014		2013	0.6914	0.0262	0.0000	0.0619	0.0275	0.1000	0.0290	0.1530	0.0000	1.4400	0.0000	2.5290	2.5000	2.3470	2.5290	0.7600	2.3900	1.5500	1.6000	1.0200
2015	(4)	2014	0.6900	0.0262	0.0000	0.0619	0.0275	0.1000	0.0290	0.1530	0.0014	1.4400	0.0000	2.5290	2.5000	2.3470	2.5290	0.7600	2.3900	1.5500	1.6000	1.0200
2016		2015	0.7373	0.0282	0.0000	0.0658	0.0448	0.1063	0.0314	0.1644	0.0016	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2017		2016	0.7247	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0280	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2018		2017	0.7527	0.0282	0.0000	0.0658	0.0291	0.1063	0.0314	0.1644	0.0019	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5200	1.6709	2.0000	1.3200
2019	(5)	2018	0.7520	0.0283	0.0174	0.0669	0.0317	0.0000	0.0314	0.1644	0.0877	1.6105	0.0000	2.7903	2.7589	2.5945	2.7903	0.9400	2.5400	1.6709	2.0000	1.3210
2020		2019	0.7827	0.0282	0.0150	0.0667	0.0291	0.1054	0.0314	0.1644	0.0069	1.6105	0.0500	2.8903	2.8589	2.6945	2.8903	0.9400	2.5600	1.7800	2.0000	1.3200
2021	(6)	2020	0.7148	0.0258	0.0137	0.0609	0.0266	0.0915	0.0273	0.1456	0.0063	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1394
2022		2021	0.6823	0.0258	0.0212	0.0609	0.0266	0.0915	0.0273	0.1456	0.0313	1.4708	0.0456	2.6289	2.6016	2.4560	2.6289	0.8646	2.3136	1.5439	2.0000	1.1358

(1) Tax rates are in dollars per $100 of assessed value.
(2) City residents pay county taxes in addition to city taxes.
(3) The Operations of the Solid Waste/Sanitation Function was removed from the activity of the General Fund and reflected in a separate fund with its own tax rate in Fiscal year 2013 in order to comply with GASB No. 54.
(4) The Capital Project Fund was added to the property tax distribution in 2015 to help fund Capital Projects.
(5) County Commission had strived to maintain a consistent Total Direct Tax Rate of $2.7903. However County Commission utilized the 2017 tax rate of $.1063 allocated to the General Debt Service Fund to provide additional funding for other funds including the Ambulance Service, Highway, and the Capital Projects Funds.
(6) In fiscal years 2015 and 2020, county-wide reappraisals of real property were conducted by the State of Tennessee, Division of Property Assessments.

Table 9

Anderson County, Tennessee
Principal Property Taxpayers (1)
Current Fiscal Year and Nine Years Ago

	2022			2013		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (2)	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value (3)
Aisin Automotive	$ 55,348,938	1	2.89%			
SL Corp/SAMLIP (5)	37,390,370	2	1.95%	$ 10,769,698	4	0.67%
Oak Ridge Project LLC						
C/O LawlerWood Y-12 (4)	36,486,291	3	1.91%	37,011,568	1	
Magna International	25,026,631	4	1.31%	19,694,591	2	1.23%
General Motors LLC (6)	17,162,806	5	0.90%			
Summit Properties/Hollingsworth	14,963,376	6	0.78%	14,122,320	3	0.88%
TN Oak Ridge Rutgers, LLC (7)	13,309,960	7	0.70%			
R&R Properties/Richard Chinn	11,009,480	8	0.58%			
CTP Transportation/The Carlstar Group (8)	10,002,352	9	0.52%	6,210,752	8	0.39%
Methodist Medical Center	10,064,280	10	0.53%	9,611,210	6	0.60%
Bell South (11)	-			9,687,473	5	0.60%
Wal Mart (9)	-			9,164,147	7	0.57%
Food Lion (10)	-			8,565,472	9	0.53%
Norfolk Southern				7,882,795	10	0.49%
Totals (5)	$ 230,764,484		7.22%	$ 132,720,026		5.96%

(1) Taken from the records of the Anderson County Trustee's Office.
(2) Total taxable value including real, personal, and public utility property for tax year 2021 (fiscal year 2022) is $1,991,004,609.
(3) Total taxable value including real, personal, and public utility property for tax year 2012 (fiscal year 2013) is $ 1,601,645,211.
(4) Item identified as Oak Ridge Project, LLC C/O Lawwer Wood Y-12 for 2020 had previously been referred to as just Oak Ridge Project, LLC.
(5) SL Corp/SAMLIP first appeared in the top ten during the 2013 year.
(6) General Motors LLC first appeared in the top ten during the 2016 year.
(7) TN Oak Ridge Rutgers, LLC first appeared in the top ten during the 2019 year.
(8) CTP Transportation/The Carlstar Group (also previously identified as Carlisle Tire, Inc) first appeared in the top ten during the 2012 year.
(9) Wal Mart was last included in the top ten for the 2018 year.
(10) Food Lion closed and was not included in taxable assessed value beyond tax year 2016.
(11) Bell South was last included in the top ten for the 2017 year.

Table 10

Anderson County, Tennessee
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Year	Total Tax Levy for Fiscal Year (1)		Collected within the Fiscal Year of the Levy: Amount (1)	Collected within the Fiscal Year of the Levy: Percentage of Levy	Activity in Subsequent Years (2)	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy	Uncollected Taxes to Date: Amount	Uncollected Taxes to Date: Percentage of Levy
2013	2012	$ 39,767,690		$ 37,296,389	93.79%	$ 2,415,346	$ 39,711,735	99.86%	$ 33,620	0.08%
2014	2013	40,226,997		37,697,807	93.71%	1,928,243	39,626,050	98.51%	113,844	0.28%
2015	2014	40,044,880		37,953,500	94.78%	2,004,496	39,957,996	99.78%	163,137	0.41%
2016	2015	42,877,374	(3)	40,768,406	95.08%	2,178,316	42,946,722	100.16%	104,472	0.24%
2017	2016	44,203,194		41,919,681	94.83%	2,290,199	44,209,880	100.02%	105,197	0.24%
2018	2017	44,517,403		42,113,903	94.60%	2,974,694	45,088,597	101.28%	113,301	0.25%
2019	2018	45,375,560	(4)	42,314,423	93.25%	2,047,708	44,362,131	97.77%	86,443	0.19%
2020	2019	48,091,880	(5)	45,879,445	95.40%	2,644,210	48,523,655	100.90%	164,727	0.34%
2021	2020	50,869,848		47,902,030	94.17%	15,212	47,902,030	94.17%	323,608	0.64%
2022	2021	52,113,017		50,160,401	96.25%	-	50,160,401	96.25%	1,937,404	3.72%

(1) Amounts consist of Real and Personal Taxes, Pick Up Taxes, Public Utility Taxes and corrections made before June 30th of the fiscal year.

(2) Activity in subsequent years include two items:
Activity include amounts collected and additional corrections by the Trustee prior to submitting the uncollected taxes to the Clerk and Master.
Also included are collections and corrections made in the Clerk & Master' office that relate to each individual tax levy prior to June 30, 2021.

(3) Increases in the total direct tax rates from the prior rates was the primary causes of the tax levy increases for these years. See Table 8.

(4) Increase in the assessed value from prior year was the primary causes of the tax levy increase for this year as Total Direct Tax Rate was $2,7903 for both years. See Tables 7 and 8.

(5) Increase in the total tax levy from prior year was the result of additional assessed value and an increase of $.10 in the direct tax rate. See table 7 and table 8.

Table 11

Anderson County, Tennessee
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities								Business-type Activities			
Fiscal Year	General Obligation Bonds	Unamortized Premium on Debt	Less Deferred Amount on Refunding	Net General Obligation Bonds (2)	Other Loans (1)	Capital Outlay Notes	Leases	Total Governmental Activities	Capital Outlay Notes (3)	Total Primary Government	Percentage of Personal Income (4)	Per Capita (4)
2013	$ 47,505,000	$ 798,991	$ (178,320)	$ 48,125,671	$ 2,999,000	$ 1,008,425	$ 599,207	$ 52,732,303	$ 0	$ 52,732,303	2.90%	$ 702
2014	45,740,000	800,455	(117,061)	46,423,394	12,565,964	823,217	545,752	60,358,327	0	60,358,327	3.11%	800
2015	43,850,000	727,386	(68,019)	44,509,367	12,013,043	638,009	928,079	58,088,498	223,225	58,311,723	1.98%	773
2016	41,865,000	654,317	(31,984)	42,487,333	11,350,279	1,682,802	754,664	56,275,078	194,000	56,469,078	1.73%	749
2017	40,500,000	584,387	(550,709)	40,533,678	10,663,455	2,630,562	570,168	54,397,863	163,000	54,560,863	1.87%	724
2018	37,150,000	1,710,545	(423,456)	38,437,089	9,933,019	2,166,322	373,426	50,909,856	0	50,909,856	1.71%	671
2019	46,070,000	2,069,946	(407,839)	47,732,107	9,123,000	1,527,082	163,134	58,545,323	0	58,545,323	1.88%	768
2020	48,155,000	5,114,448	(49,389)	53,220,059	8,394,000	1,303,842	29,879	62,947,780	0	62,947,780	1.95%	818
2021	45,525,000	4,666,767	(68,535)	50,123,232	7,654,000	744,602	275,415	58,797,249	0	58,797,249	1.77%	762
2022	42,640,000	4,219,086	(85,627)	46,773,459	6,445,000	2,952	175,983	53,397,394	0	53,397,394	1.49%	688

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements for Briceville Library (which was retired during fiscal year 2019).
(2) Prior to this fiscal year, the capital lease relating to the Headstart Facility was reflected as an obligation of Anderson County School Department (an discretely presented component unit).
(3) The Ambulance Service was treated as an Enterprise Fund before being transferred to a Special Revenue Fund effective at the start of the 2018 fiscal year.
(4) See Table 16 (Demographic and Economical Statistics) for personal income and population data.

Table 12

Anderson County, Tennessee
Ratios of General Bonded Debt Outstanding (1)
Last Ten Fiscal Years

Fiscal Year	Estimated Population (2)	Assessed Property Value	Net General Obligation Bonds (3)	Less: Net Position Restricted For Debt Service	Net Bonded Debt (4)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2013	75,411	$ 1,622,636,906	$ 48,125,671	$ 2,338,760	$ 45,786,911	2.82%	$ 607
2014	75,411	1,647,563,703	46,423,394	2,555,580	43,867,814	2.66%	582
2015	75,411	1,648,263,620	44,509,367	2,700,050	41,809,317	2.54%	554
2016	75,411	1,636,189,107	42,487,333	2,839,152	39,648,181	2.42%	526
2017	75,936	1,655,601,962	40,533,678	3,001,213	37,532,465	2.27%	494
2018	76,257	1,677,140,921	38,437,089	3,044,885	35,392,204	2.11%	464
2019	76,482	1,852,257,473	47,732,107	1,305,439	46,426,668	2.51%	607
2020	76,978	1,912,618,486	53,220,059	1,482,116	51,737,943	2.71%	672
2021	77,123	1,986,675,265	50,123,232	1,319,281	48,803,951	2.46%	633
2022	77,576	2,035,612,512	46,773,459	40,363	46,733,096	2.30%	602

(1) Includes long-term loans payable financed by PBA loan agreements and USDA loan agreements as these instruments are in substance the same as bonded debt and also are primarily funded by local property taxes.
(2) Estimated Population is taken from Table 16.
(3) See Table 11 for the effects of Deferred Amounts on Refunds and Unamortized Premiums on Debt, which is included in these amounts.
(4) Net Bonded Debt is the effect of only the Bonded Debt for the county less net position restricted for debt service.

Table 13

Anderson County, Tennessee
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022

Direct General Bonded Debt, Loans, Notes, and Lease Obligations Payable:		Total	
Anderson County (Amount from Table 11 Debt Ratios)		$ 53,397,394	(1)
Less Balance of Debt Issued for the Benefit of School Department		(29,183,935)	(2)
Less: Amount Restricted for Debt Service (3)			
Fund Balance in General Debt Service	$ (566,667)		
Committed	457,737		
Portion of Fund Balance Restricted	$ (108,930)		
Deferred Revenue (Delinquent Property Taxes)	(33,248)		
Accrued Interest that will be paid by the General Debt Service Fund	101,815		
Amount Restricted for Debt Service on Exhibit		(40,363)	
Total Direct General Bonded Debt, Loans, Notes, and Lease Obligations Payable - Net		$ 24,173,096	
Overlapping General Bonded Debt:			
City of Oak Ridge		$ 94,843,010	(4)
City of Clinton		$ 5,467,944	(4)
City of Rocky Top		$ 239,600	(4)
Total Overlapping General Bonded Debt		$ 100,550,554	
TOTAL DIRECT GENERAL BONDED DEBT AND LOANS PAYABLE AND OVERLAPPING GENERAL BONDED DEBT		$ 124,723,650	

Method used to calculate overlapping debt:

(1) Information on the county's General Bonded Debt, Loans, and Lease Obligations Payable is taken from information on Table 11 as Total Governmental Activities which takes into account the Deferred Charges on Refunding and Unamortized Premium.

(2) The Debt Issued for the Benefit of School Department is taken from the Schedules of Changes in Long-term Notes, Other Loans, Bonds, and Lease Obligations. Amount is the total of debt and lease obligations outstanding at June 30, 2022 which will be paid through the Rural Debt Service or the Education Debt Service Fund.

(3) The amount Restricted for Debt Service is taken from Exhibit A and this amount is related to the General Debt Service Fund only as the balances in the Rural School Debt Service and Educational Debt Service Funds follow the school debt.

(4) The overlapping General Bonded Debt is obtained from each individual city in Anderson County. Their totals are then added to the county's Total Direct General Bonded Debt, Loans, Notes, Loans and Leases Payables - net to obtain Total Direct General Bonded Debt and Loans Payable and Overlapping General Bonded Debt.

Table 14

Anderson County, Tennessee
Legal Debt Margin Information
June 30, 2022

Not Applicable to Anderson County, Tennessee

NOTE:

Section 9-21-103 of the laws of the State of Tennessee provides that bonds or notes may be issued without regard to any limit on indebtedness for Tennessee counties.

Table 15

Anderson County, Tennessee
Pledged Revenue Coverage
June 30, 2022

Not Applicable to Anderson County, Tennessee

NOTE:

All debt obligation were based on Anderson County's ability to establish ad valorum tax in amounts necessary to cover all future debt service requirements.

Table 16

Anderson County, Tennessee
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income (1)	Median Age (1)	School Attendance (2)	Unemployment Rate (3)
2013	75,129	$ 1,821,277	$ 24,242	40.5	8,081	8.6%
2014	75,411	1,942,437	25,758	43.1	8,096	7.0%
2015	75,411	2,952,190	39,148	42.4	8,053	6.4%
2016	75,411	3,261,601	43,251	43.1	8,022	5.1%
2017	75,411	2,913,655	38,637	43.2	7,739	4.6%
2018	75,936	2,978,590	39,225	43.3	7,772	4.5%
2019	76,257	3,114,870	40,847	43.3	7,624	4.4%
2020	76,978	3,221,760	41,853	43.3	7,559	5.0%
2021	77,123	3,319,760	43,045	43.3	7,357	5.4%
2022	77,576	3,585,951	46,225	43.1	7,409	3.2%

Data Sources:
(1) Tennessee Demographics by Fred Economic Data and U.S. Census Bureau.
(2) Tennessee Department of Education for Anderson County Schools.
(3) Tennessee Department of Labor and Workforce Development.

Table 17

Anderson County, Tennessee
Principal Employers
Current Year and Nine Years Ago

Employer	2022 Employees	2022 Rank	2022 Percentage of County Work Force (1)	2013 Employees	2013 Rank	2013 Percentage of County Work Force (2)
Y12 National Security Complex	7,000	1	19.49%	5,000	1	13.48%
UT Battelle(Oak Ridge National Lab)	5,922	2	16.49%	4,500	2	12.13%
UCOR (Bechtel Jacobs)	1,800	3	5.01%	1,337	5	3.60%
Anderson County Government	1,557	4	4.34%	1,716	3	4.63%
Methodist Medical Center	1,000	5	2.78%	1,350	4	3.64%
SL Tennessee	913	6	2.54%			
Eagle Bend Mfg .	900	7	2.51%			
SiTel	855	8	2.38%	600	9	1.62%
Oak Ridge Associated Universities	833	9	2.32%	1,000	7	2.70%
Aisin Automotive	828	10	2.31%			
SAIC			-	1,000	6	2.70%
Energy Solutions			-	620	8	1.67%
City of Oak Ridge			-	450	10	1.21%
Total	21,608		60.17%	17,573		47.37%

Source(s): East Tennessee Economic Development Agency, Anderson County Chamber of Commerce, Tennessee Department of Economic & Community Development and Bureau of Labor Statistics.

(1) The total County Work Force for 2022 = 35,910
(2) The total County Work Force for 2013 = 37,097

Table 18

Anderson County, Tennessee
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	50.0	48.0	50.0	39.0	35.0	32.0	33.0	39.0	42.0	44.0
Finance	43.0	42.0	46.0	44.0	46.0	45.0	45.0	50.0	46.0	50.0
Administration of Justice	49.0	40.0	46.0	42.0	45.0	48.0	46.0	45.0	49.0	48.0
Public Safety	177.0	179.0	167.0	172.0	173.0	178.0	181.0	189.0	183.0	175.0
Public Health and Welfare	76.0	90.0	91.0	77.0	75.0	74.0	74.0	43.0	81.0	87.0
Social, Cultural, and Recreational Services	5.0	7.0	7.0	8.0	10.0	9.0	10.0	11.0	11.0	11.0
Agriculture and Natural Resources	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Operations	3.0	4.0	6.0	5.0	5.0	4.0	3.0	4.0	4.0	4.0
Solid Waste	3.0	3.0	3.0	3.0	3.0	3.0	4.0	3.0	4.0	4.0
Highways	31.0	28.0	26.0	25.0	25.0	28.0	25.0	27.0	28.0	25.0
TOTAL	439.0	443.0	444.0	416.0	418.0	422.0	422.0	412.0	449.0	449.0

Table 19

Anderson County, Tennessee
Operating Indicators by Function
Last Ten Fiscal Years

Function:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Register of Deeds										
Documents Filed	14,824	10,969	10,157	10,881	11,096	11,197	11,265	12,504	14,724	15,505
Chancery Court										
Cases Filed	2,066	2,029	1,753	1,617	1,919	1,861	1,701	1,820	1,775	2,076
Case Dispositions	2,293	2,076	1,629	2,292	1,805	1,656	1,639	1,937	1,589	2,103
General Sessions Court I										
Civil Cases Filed	1,369	2,019	1,761	1,531	1,761	1,607	1,612	815	1,169	1,029
Criminal Cases Files	5,131	3,120	5,524	5,883	7,054	6,183	4,351	4,890	2,385	3,671
General Sessions Court II										
Civil Cases Filed	979	1,146	772	984	1,062	1,150	1,835	1,203	1,303	1,169
Criminal Cases Files	3,540	3,770	3,982	4,014	4,550	4,728	3,638	3,019	3,705	3,747
Circuit Court										
Cases Filed	337	458	271	273	225	179	183	152	149	168
Case Dispositions	391	325	255	270	301	220	181	178	145	162
Criminal Court										
Cases Filed	1,084	708	761	1,124	1,049	1,188	1,052	946	1,162	1,051
Case Dispositions	1,275	1,034	947	1,434	1,177	955	1,129	876	1,218	1,065
Sheriff's Department										
Physical Arrests	2,371	2,172	2,165	2,027	2,315	2,221	2,454	2,220	3,896	3,691
Traffic Violations	790	895	528	441	596	688	383	592	1,030	495
Back-Up Units Required	8,296	7,442	7,819	8,811	9,248	8,209	10,174	14,135	12,213	12,531
Emergency Dispatch										
Calls for Service										
Sherriff	27,387	26,558	24,845	26,322	28,699	28,521	54,353	47,703	27,424	23,274
Ambulance	32,908	31,882	29,774	29,831	25,975	21,743	17,800	16,405	17,384	18,424
Fire and Rescue Calls	5,383	4,894	7,495	4,894	4,706	4,894	4,548	3,954	1,737	6,552
Ambulance Service										
Transports (1)	17,777	17,210	16,250	17,243	17,157	15,030	14,139	16,707	13,593	14,457
Highway Department										
Road Resurfacing (miles)	13.8	0	8.2	3.1	19.5	16.6	12.48	19.5	9.4	34.2

Sources: Various respective government departments.

(1) These numbers only represent actual transports of patients. They do not represent any calls that had no transports or a stand-by.

Table 20

Anderson County, Tennessee
Capital Assets Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year Ending 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Buildings	5	5	5	5	6	6	6	5	5	5
Vehicles	11	13	10	10	7	7	7	7	8	8
Finance										
Vehicles	0	0	0	4	4	4	5	4	4	4
Administration of Justice										
Buildings	0	0	0	0	0	0	1	1	1	1
Vehicles	1	1	1	1	1	1	3	3	4	4
Public Safety										
Buildings	6	6	6	6	5	5	5	5	5	5
Vehicles	111	108	112	113	113	113	133	135	139	139
Haz-mat Vehicle	1	1	1	1	1	1	1	1	1	1
Mine Resistance Vehicle	0	0	0	0	0	0	0	1	1	1
Public Health and Welfare										
Buildings	3	3	4	4	7	8	10	10	10	10
Ambulances	22	19	21	19	19	19	19	19	19	19
Vehicles	9	9	10	9	8	8	8	8	8	8
Social, Cultural, and Recreational										
Buildings	1	2	2	2	2	4	4	4	4	4
Parks	7	7	7	7	7	7	7	7	7	7
Highway (1)										
Buildings	1	1	1	1	1	1	1	1	1	1
Bridges	69	69	69	69	69	69	69	69	69	69
Roads (miles)	506	507	507	507	509	509	509	509	510	510

In Highway, Function Vehicles are considered as Equipment which are not reflected on this table.

Sources: Various government departments.

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

Anderson County Mayor and
Board of County Commissioners
Anderson 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 Anderson County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated November 7, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented Anderson County Emergency Communications District and the Internal School Fund of the discretely presented Anderson County School Department, as described in our report on Anderson County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Anderson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2022-001 and 2022-002.

Anderson County's Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on Anderson County's responses to the findings identified in our audit, which are described in the accompanying Schedule of Findings and Questioned Costs. Anderson County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

November 7, 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

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Anderson 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 Anderson County's major federal programs for the year ended June 30, 2022. Anderson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Anderson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Anderson County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does

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not provide a legal determination of Anderson County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Anderson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of Anderson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Anderson County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Anderson County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Anderson County's basic financial statements. We issued our report thereon dated November 7, 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

November 7, 2022

JEM/tg

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Anderson County, Tennessee, and the Anderson County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10)
For the Year-Ended June 30, 2022

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Passed-through State Department of Education:				
Child Nutrition Cluster: (4)				
School Breakfast Program	10.553	N/A	$ 0	$ 858,298
National School Lunch Program	10.555	N/A	0	1,976,988 (5)
National School Lunch Program (School Programs Emergency Operational Costs Reimbursement Program)	10.555	N/A	0	186,965 (5)
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (4)				
National School Lunch Program (Commodities - Cash Assistance)	10.555	N/A	0	8,310 (5)
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	0	276,319 (5)
Passed-through State Department of Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-22-70186	0	43,748
Passed-through State Department of Human Services:				
Child and Adult Care Food Program	10.558	N/A	0	146,992
Total U.S. Department of Agriculture				$ 3,497,620
U.S. Department of Justice:				
Direct Program:				
Equitable Sharing Program	16.922	N/A	0	$ 15,540
Passed-through State Office of Criminal Justice Programs:				
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034	(3)	0	62,961
Passed-through State Commission on Children and Youth:				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	31601-2201	0	990
Passed-through State Department of Finance and Administration:				
Crime Victim Assistance	16.575	(6)	0	300,878
Total U.S. Department of Justice				$ 380,369
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Highway Safety Cluster: (4)				
State and Community Highway Safety	20.600	(7)	0	$ 21,194
Total U.S. Department of Transportation				$ 21,194
U.S. Department of Treasury:				
Direct Program:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	$ 834,841
Total U.S. Department of Treasury				$ 834,841
U.S. Institute of Museum and Library Services:				
Passed-through Tennessee State Library and Archives:				
COVID 19 - Grants to States	45.310	(8)	0	$ 32,501
Total U.S. Institute of Museum and Library Services				$ 32,501
U.S. Department of Energy:				
Passed-through State Department of Military:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214	(3)	0	$ 15,999
Total U.S. Department of Energy				$ 15,999
U.S. Department of Education:				
Passed-through State Department of Education:				
Title 1 Grants to Local Educational Agencies	84.010	N/A	0	$ 1,666,946
Special Education Cluster: (4)				
Special Education - Grants to States	84.027	N/A	0	1,590,775 (5)
COVID 19 - Special Education - Grants to States	84.027	84.027X	0	32,440 (5)
Special Education - Preschool Grants	84.173	N/A	0	86,779 (5)
COVID 19 - Special Education - Preschool Grants	84.173	84.173X	0	13,355 (5)
Career and Technical Education - Basic Grants to States	84.048	N/A	0	146,711
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	N/A	0	167,071
Improving Teacher Quality State Grants	84.367	N/A	0	446,414

(Continued)

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
U.S. Department of Education (Cont.):				
Passed-through State Department of Education (Cont.):				
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	N/A	$ 0	$ 1,704,467 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund - Tennessee ALL Corps (ESSER II)	84.425D	N/A	0	114,258 (5)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	0	2,473,897 (5)
Passed-through State Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	Z-22-50122	0	121,553
Total U.S. Department of Education				$ 8,564,666
U.S. Department of Health and Human Services:				
Passed-through East Tennessee Human Resource Agency:				
Aging Cluster: (4)				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	0	$ 64,306 (5)
COVID 19 - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	N/A	0	3,325 (5)
Passed-through State Department of Health:				
Injury Prevention and Control Research and State and Community Family Planning Services	93.217	GG-22-70186	0	9,371
Medicaid Cluster: (4)				
Medical Assistance Program	93.778	GG-22-70186	0	6,197
Maternal and Child Health Service Block Grant to the States	93.994	GG-22-70186	0	17,020
Passed-through State Department of Education:				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	0	1,073,068
Temporary Assistance for Needy Families	93.558	N/A	0	99,443
Direct Program:				
Head Start Cluster: (4)				
Head Start	93.600	N/A	958,125	4,205,838 (5)
COVID 19 - Head Start	93.600	N/A	32,968	82,122 (5)
Total U.S. Department of Health and Human Services				$ 5,560,690
Executive Office of the President:				
Passed-through Laurel County, Kentucky Fiscal Court:				
High Intensity Drug Trafficking Areas Program	95.001	(3)	0	$ 34,084
Total Executive Office of the President				$ 34,084
U.S. Department of Homeland Security:				
Passed-through State Department of Military:				
Emergency Management Performance Grant	97.042	N/A	0	$ 33,709
Homeland Security Grant Program	97.067	N/A	0	24,901
Total U.S. Department of Homeland Security				$ 58,610
Total Expenditures of Federal Grants				$ 19,000,574

State Grants		Contract Number		
Juvenile Services Program - State Children's Services Commission	N/A	(3)		$ 9,000
Safe Baby Juvenile Services Program - State Children's Services Commission	N/A	(3)		73,603
Litter Program - State Department of Transportation	N/A	(3)		33,216
Drug Court Grant - State Department of Mental Health and Substance Abuse	N/A	(3)		67,028
Law Enforcement Training Grants - State Department of Safety	N/A	(3)		50,400
Health Department Grants - State Department of Health	N/A	GG-22-70186		123,868
Safety Net Program - Dental Services - State Department of Health	N/A	(3)		72,777
State Direct Appropriations Grant FY 2021 - State Department of Finance and Administration	N/A	(3)		216,390
Tennessee Agricultural Enhancement Program - State Department of Agriculture	N/A	(3)		2,100
2021 Senior Center Grants - State Commission on Aging and Disability	N/A	(3)		5,000

(Continued)

Anderson County, Tennessee, and the Anderson County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (9) (10) (Cont.)

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Amount Passed-through to Subrecipients	Expenditures
State Grants (Cont.)				
State, Mental Health Transport - State Department of Finance and Administration	N/A	(3)		$ 153,758
Aging Program - State Office on Aging	N/A	(3)		7,762
American Rescue Plan - Aging Program - State Office on Aging	N/A	(3)		7,767
Tourism Marketing Grant - State Department of Tourist Development	N/A	(3)		20,000
Tourism Enhancement Grant - State Department of Tourist Development	N/A	(3)		27,885
Lottery for Education Afterschool Programs - State Department of Education	N/A	(3)		503,840
Early Childhood Education - State Department of Education	N/A	(3)		620,647
Coordinated School Health Program - State Department of Education	N/A	(3)		96,290
Family Resource Centers - State Department of Education	N/A	(3)		57,066
Safe Schools Act - State Department of Education	N/A	(3)		127,400
Governor's Investment in Vocational Education (GIVE 2.0) - Tennessee College of Applied Technologies-Knoxville	N/A	(3)		16,972
Summer Learning Camps - State Department of Education	N/A	(3)		122,001
Bridge Camp - State Department of Education	N/A	(3)		58,740
STREAM Mini Camps - State Department of Education	N/A	(3)		44,240
Summer Learning Camps Transportation - State Department of Education	N/A	(3)		13,865
School Resource Officer Grant - State Department of Education	N/A	(3)		207,375
Total State Grants				$ 2,738,990

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) Anderson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) Information not available.
(4) Child Nutrition Cluster total $3,306,880; Highway Safety Cluster total $21,194; Special Education Cluster total $1,723,349; Aging Cluster total $67,631; Medicaid Cluster total $6,197; Head Start Cluster total $4,287,960.
(5) FAL No. Totals: FAL No. 10.555, $2,448,582; FAL No. 84.027, $1,623,215; FAL No. 84.173, $100,134; FAL No. 84.425, $4,292,622; FAL No. 93.044, $67,631; FAL No. 93.600, $4,287,960.
(6) 38997: $114,384; 43332: $175,631; 44413: $10,863.
(7) Z-21-THS005: $14,406; Z-22-THS006: $6,788.
(8) 30501-01722-26: $14,358; 30501-01722-112: $10,275; 30501-01722-130: $7,868.

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

Program Title	Federal Assistance Listings Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	$ 150,530
Improving Teacher Quality State Grants	84.367	46,560
		$ 197,090

(10) SUBRECIPIENT AMOUNTS
The following amounts were paid to subrecipients from Head Start:

Subrecipient	Federal Assistance Listings Number		Amount Provided to Subrecipient
City of Oak Ridge	93.600		$ 958,125
City of Oak Ridge	93.600	(COVID - 19)	32,968
			$ 991,093

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

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Comprehensive Financial Report for Anderson County, Tennessee, for the year ended June 30, 2022.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
OFFICES OF FINANCE DIRECTOR AND DIRECTOR OF SCHOOLS					
2021	327	2021-001	The school department was assessed $88,342.76 in taxes and penalties by the Internal Revenue Service.	N/A	Corrected
2021	328	2021-002	Amounts withheld from contractor payments were not deposited into an escrow account.	N/A	Corrected

Prior-year Federal Awards Findings

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

ANDERSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Anderson 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 Numbers: 10.553 and 10.555	Child Nutrition Cluster: School Breakfast Program and National School Lunch Program
* Assistance Listings Number: 21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
* Assistance Listings Number: 84.425	COVID 19 - Education Stabilization Fund
* Assistance Listing Number: 93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

8. Dollar threshold used to distinguish between Type A and Type B Programs. **$750,000**

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

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2022-001 **A FORMER SCHOOL DEPARTMENT EMPLOYEE MISAPPROPRIATED FUNDS TOTALING AT LEAST $23,311**
(Noncompliance Under *Government Auditing Standards*)

On February 17, 2022, the Comptroller's Division of Investigations issued an investigative report on the Anderson County Student Services division of the Anderson County School Department. The report disclosed that the office assistant misappropriated Anderson County school funds totaling at least $23,311 and falsified records to conceal the misappropriation. On February 1, 2022, the Anderson County Grand Jury indicted the former office assistant, Heather Heatherly, on one count of Theft over $10,000. The school department recovered the funds through a claim with the school department's insurance carrier. The investigative report can be found at http://www.comptroller.tn.gov/ia.

OFFICE OF COUNTY MAYOR

FINDING 2022-002 **ALLEGATIONS INVOLVING THE ANDERSON COUNTY ANIMAL SHELTER ARE CURRENTLY UNDER INVESTIGATION**
(Noncompliance Under *Government Auditing Standards*)

An investigation of the Anderson County Animal Shelter by the Comptroller's Division of Investigations is ongoing. Findings, if any, resulting from this investigation will be included in a subsequent report.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

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

The audit of Anderson County did not report any findings which required corrective action by management at this time. Therefore, no management responses are 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).