



ANNUAL FINANCIAL REPORT

DeKalb County, Tennessee

For the Year Ended June 30, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT
DEKALB COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2022

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

STEVE REEDER, CPA, CGFM, CFE
Audit Manager

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

DEKALB COUNTY, TENNESSEE

TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
<u>INTRODUCTORY SECTION</u>		7
DeKalb County Officials		8
<u>FINANCIAL SECTION</u>		9
Independent Auditor's Report		10-14
BASIC FINANCIAL STATEMENTS:		15
Government-wide Financial Statements:		
Statement of Net Position	A	16-17
Statement of Activities	B	18-19
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	20-23
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	24
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	25-28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	29
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Fund	C-5	30-31
Solid Waste/Sanitation Fund	C-6	32
Local Purpose Tax Fund	C-7	33
Other Special Revenue Fund	C-8	34
Highway/Public Works Fund	C-9	35
Fiduciary Funds:		
Statement of Net Position	D-1	36
Statement of Changes in Net Position	D-2	37
Index and Notes to the Financial Statements		38-94
REQUIRED SUPPLEMENTARY INFORMATION:		95
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	E-1	96
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government	E-2	97
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS – Discretely Presented DeKalb County School Department	E-3	98

	Exhibit	Page(s)
Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS – Discretely Presented DeKalb County School Department	E-4	99
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Retirement Plan of TCRS – Discretely Presented DeKalb County School Department	E-5	100
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Legacy Pension Plan of TCRS – Discretely Presented DeKalb County School Department	E-6	101
Schedule of Changes in Total Other Postemployment Benefits Plan Liability and Related Ratios - Local Government Plan – Primary Government	E-7	102
Schedule of Changes in Total Other Postemployment Benefits Plan Liability and Related Ratios - Local Education Plan – Discretely Presented DeKalb County School Department	E-8	103
Notes to the Required Supplementary Information		104
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		105
Nonmajor Governmental Funds:		106-107
Combining Balance Sheet	F-1	108-111
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	112-115
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
Courthouse and Jail Maintenance Fund	F-3	116
Drug Control Fund	F-4	117
General Debt Service Fund	F-5	118
General Capital Projects Fund	F-6	119
Fiduciary Funds:		120
Combining Statement of Net Position - Custodial Funds	G-1	121
Combining Statement of Changes in Net Position – Custodial Funds	G-2	122
Component Unit:		
Discretely Presented DeKalb County School Department:		123
Statement of Activities	H-1	124
Balance Sheet – Governmental Funds	H-2	125-126
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	H-3	127
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	H-4	128-129
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	H-5	130
Combining Balance Sheet – Nonmajor Governmental Funds	H-6	131
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	H-7	132
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	H-8	133-135
School Federal Projects Fund	H-9	136-137
Central Cafeteria Fund	H-10	138

	Exhibit	Page(s)
Miscellaneous Schedules:		139
Schedule of Changes in Long-term Bonds and Notes	I-1	140
Schedule of Long-term Debt Requirements by Year	I-2	141
Schedule of Notes Receivable	I-3	142
Schedule of Transfers – Primary Government and Discretely Presented DeKalb County School Department	I-4	143
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented DeKalb County School Department	I-5	144
Schedule of Detailed Revenues – All Governmental Fund Types	I-6	145-158
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented DeKalb County School Department	I-7	159-162
Schedule of Detailed Expenditures – All Governmental Fund Types	I-8	163-179
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented DeKalb County School Department	I-9	180-191
Schedule of Detailed Additions, Deductions, and Changes in Net Position – City Custodial Fund	I-10	192
<u>SINGLE AUDIT SECTION</u>		193
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		194-195
Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance		196-199
Schedule of Expenditures of Federal Awards and State Grants		200-201
Summary Schedule of Prior-year Findings		202
Schedule of Findings and Questioned Costs		203-207
Management's Corrective Action Plan		208-210
Best Practice		211

Summary of Audit Findings

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

Scope

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

Results

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

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

Findings

The following is a summary of the audit findings:

OFFICE OF COUNTY MAYOR

- ◆ Questionable fuel charges totaling at least \$2,801 were made by the county landfill department.
- ◆ The office did not maintain adequate controls over fuel cards.



INTRODUCTORY SECTION

DeKalb County Officials

June 30, 2022

Officials

Tim Stribling, County Mayor
Danny Hale, Road Supervisor
Patrick Cripps, Director of Schools
Sean Driver, Trustee
Shannon Cantrell, Assessor of Property
James Poss, County Clerk
Susan Martin, Circuit, General Sessions and Juvenile Courts Clerk
Debra Malone, Clerk and Master
Jeffery McMillen, Register of Deeds
Patrick Ray, Sheriff

Board of County Commissioners

Tim Stribling, County Mayor, Chairman
Jerry Adcock
Matt Adcock
Jeff Barnes
Susannah Daughtry
Sabrina Farler
Janice Fish-Stewart
Shaee Flatt

Scott Little
Bruce Malone
Beth Pafford
Anita Puckett
Myron Rhody
Jenny Trapp
Julie Young

Board of Education

Shaun Tubbs, Chairman
Jim Beshearse
Jamie Cripps
Thomas Hayes

Jason Miller
Kate Miller
Danny Parkerson

Purchasing Committee

Tim Stribling, County Mayor, Chairman
Danny Hale, Road Supervisor
Patrick Cripps, Director of Schools
Jerry Adcock
Jeff Barnes
Myron Rhody

Audit Committee

Tom Janney, Chairman
Jerry Adcock
Susannah Daughtry
Anita Puckett

FINANCIAL SECTION



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

DeKalb County Mayor and
Board of County Commissioners
DeKalb 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 DeKalb 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 report of the 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 DeKalb County, Tennessee, as of June 30, 2022, the respective changes in financial position and the respective budgetary comparisons for the General, Solid Waste/Sanitation, Local Purpose Tax, Other Special Revenue, 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 Internal School Fund of the DeKalb County School Department (a discretely presented component unit), which represent 1.36 percent, 1.95 percent, and 2.36 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the DeKalb County School Department's Internal School Fund, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DeKalb 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.

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 DeKalb 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 DeKalb 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 DeKalb County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in total OPEB 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 DeKalb 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 DeKalb 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 DeKalb County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, on our consideration of DeKalb 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 DeKalb 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 DeKalb County's internal control over financial reporting and compliance.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 24, 2022

JEM/tg

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government Governmental Activities	Component Unit DeKalb County School Department
<u>ASSETS</u>		
Cash	\$ 27,767	\$ 588,980
Equity in Pooled Cash and Investments	24,461,067	13,490,056
Inventories	0	641
Accounts Receivable	2,822,075	0
Allowance for Uncollectibles	(1,959,241)	0
Due from Other Governments	1,545,381	481,029
Property Taxes Receivable	7,463,444	3,346,588
Allowance for Uncollectible Property Taxes	(122,196)	(69,636)
Restricted Assets:		
Amounts Accumulated for Pension Benefits	0	286,583
Net Pension Asset - Agent Plan	1,660,223	966,296
Net Pension Asset - Teacher Retirement Plan	0	259,303
Net Pension Asset - Teacher Legacy Pension Plan	0	12,256,276
Capital Assets:		
Assets Not Depreciated:		
Land	2,190,088	1,254,587
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	3,210,141	9,138,162
Infrastructure	1,639,508	0
Other Capital Assets	2,807,658	1,439,465
Total Assets	<u>\$ 45,745,915</u>	<u>\$ 43,438,330</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension Changes in Experience	\$ 105,724	\$ 107,234
Pension Changes in Assumptions	1,155,637	4,040,813
Pension Changes in Proportion	0	8,838
Pension Changes in Contributions after Measurement Date	312,575	1,319,132
OPEB Changes in Experience	0	139,517
OPEB Changes in Assumptions	0	677,011
OPEB Changes in Proportion	0	97,800
OPEB Changes in Contributions after Measurement Date	0	78,722
Total Deferred Outflows of Resources	<u>\$ 1,573,936</u>	<u>\$ 6,469,067</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 13,903	\$ 1,592
Accrued Payroll	0	334
Accrued Interest Payable	45,866	958,517
Payroll Deductions Payable	8,834	0
Due to State of Tennessee	1,134	0
Due to Other Governments	1,989,971	0
Noncurrent Liabilities:		
Due Within One Year - Debt	1,100,000	0
Due Within One Year - Other	159,691	0
Due in More Than One Year - Debt	3,210,000	0
Due in More Than One Year - Other	2,726,152	2,844,560
Total Liabilities	<u>\$ 9,255,551</u>	<u>\$ 3,805,003</u>

(Continued)

Exhibit A

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

	Primary Government Governmental Activities	Component Unit DeKalb County School Department
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 7,233,045	\$ 3,208,843
Pension Changes in Experience	91,324	1,122,813
Pension Changes in Investment Earnings	1,607,569	10,859,018
Pension Changes in Proportion	0	54,964
OPEB Changes in Experience	0	393,965
OPEB Changes in Assumptions	0	164,594
OPEB Changes in Proportion	0	107,884
Total Deferred Inflows of Resources	<u>\$ 8,931,938</u>	<u>\$ 15,912,081</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 5,537,395	\$ 11,832,214
Restricted for:		
General Government	166,350	0
Administration of Justice	89,033	0
Public Safety	135,246	0
Public Health and Welfare	79,090	0
Highway/Public Works	2,512,207	0
Debt Service	2,011,831	0
Education	7,547,895	2,016,200
Capital Projects	1,709,862	0
Pensions	1,660,223	13,768,458
Unrestricted	<u>7,683,230</u>	<u>2,573,441</u>
Total Net Position	<u>\$ 29,132,362</u>	<u>\$ 30,190,313</u>

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

Exhibit B

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

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities	Component Unit DeKalb County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,685,097	\$ 471,022	\$ 747,649	\$ 136,001	\$ (2,330,425)	\$ 0
Finance	993,175	768,078	0	0	(225,097)	0
Administration of Justice	923,770	316,243	0	0	(607,527)	0
Public Safety	4,623,914	141,496	194,510	0	(4,287,908)	0
Public Health and Welfare	3,741,205	1,412,753	271,518	0	(2,056,934)	0
Social, Cultural, and Recreational Services	312,120	62,153	13,400	0	(236,567)	0
Agriculture and Natural Resources	95,944	45	0	0	(95,899)	0
Highways/Public Works	4,858,868	0	2,324,270	616,955	(1,917,643)	0
Education	6,687	0	0	140,000	133,313	0
Interest on Long-term Debt	114,155	0	0	0	(114,155)	0
Total Governmental Activities	\$ 19,354,935	\$ 3,171,790	\$ 3,551,347	\$ 892,956	\$ (11,738,842)	\$ 0
Total Primary Government	\$ 19,354,935	\$ 3,171,790	\$ 3,551,347	\$ 892,956	\$ (11,738,842)	\$ 0
Component Unit:						
DeKalb County School Department	\$ 27,487,760	\$ 116,621	\$ 6,530,537	\$ 13,520	\$ 0	\$ (20,827,082)
Total Component Unit	\$ 27,487,760	\$ 116,621	\$ 6,530,537	\$ 13,520	\$ 0	\$ (20,827,082)

(Continued)

Exhibit B

DeKalb County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities	Component Unit DeKalb County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 7,098,485	\$ 3,388,552
Property Taxes Levied for Debt Service					676,224	0
Local Option Sales Taxes					5,071,231	0
Litigation Tax					118,909	0
Wholesale Beer Tax					247,416	0
Business Tax					265,151	0
Hotel/Motel Tax					27,705	0
Mixed Drink Tax					131,279	34,284
Bank Excise Tax					87,621	0
Other Local Taxes					34,085	0
Grants and Contributions Not Restricted to Specific Programs					764,320	20,696,666
Unrestricted Investment Earnings					170,029	0
Miscellaneous					70,792	20,015
Total General Revenues					<u>\$ 14,763,247</u>	<u>\$ 24,139,517</u>
Change in Net Position					\$ 3,024,405	\$ 3,312,435
Net Position, July 1, 2021					<u>26,107,957</u>	<u>26,877,878</u>
Net Position, June 30, 2022					<u>\$ 29,132,362</u>	<u>\$ 30,190,313</u>

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

Exhibit C-1

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

	Major Funds				
	General	Solid Waste / Sanitation	Local Purpose Tax	Other Special Revenue	Highway / Public Works
<u>ASSETS</u>					
Cash	\$ 650	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	5,701,261	3,903,825	7,140,835	1,721,379	2,134,816
Accounts Receivable	2,724,608	63,153	0	0	2,019
Allowance for Uncollectibles	(1,959,241)	0	0	0	0
Due from Other Governments	204,730	198,829	760,997	0	379,985
Due from Other Funds	34,843	0	0	0	0
Property Taxes Receivable	6,194,866	0	0	0	145,595
Allowance for Uncollectible Property Taxes	(99,687)	0	0	0	(4,437)
Total Assets	<u>\$ 12,802,030</u>	<u>\$ 4,165,807</u>	<u>\$ 7,901,832</u>	<u>\$ 1,721,379</u>	<u>\$ 2,657,978</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 12,706	\$ 0	\$ 0	\$ 1,197	\$ 0
Payroll Deductions Payable	1,638	0	0	0	7,196
Due to Other Funds	0	0	0	0	0
Due to State of Tennessee	221	0	0	0	913
Due to Other Governments	0	0	0	1,989,971	0
Total Liabilities	<u>\$ 14,565</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,991,168</u>	<u>\$ 8,109</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 6,006,542	\$ 0	\$ 0	\$ 0	\$ 137,662
Deferred Delinquent Property Taxes	71,621	0	0	0	3,496
Other Deferred/Unavailable Revenue	732,924	99,961	353,937	0	182,083
Total Deferred Inflows of Resources	<u>\$ 6,811,087</u>	<u>\$ 99,961</u>	<u>\$ 353,937</u>	<u>\$ 0</u>	<u>\$ 323,241</u>

(Continued)

Exhibit C-1

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

	Major Funds				
	General	Solid Waste / Sanitation	Local Purpose Tax	Other Special Revenue	Highway / Public Works
<u>FUND BALANCES</u>					
Restricted:					
Restricted for General Government	\$ 81,610	\$ 0	\$ 0	\$ 0	\$ 0
Restricted for Administration of Justice	89,033	0	0	0	0
Restricted for Public Safety	48,343	0	0	0	0
Restricted for Public Health and Welfare	79,090	0	0	0	0
Restricted for Other Operations	17,475	0	0	0	0
Restricted for Highways/Public Works	0	0	0	0	2,326,628
Restricted for Education	0	0	7,547,895	0	0
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0
Committed:					
Committed for Finance	0	0	0	0	0
Committed for Public Health and Welfare	0	4,065,846	0	0	0
Committed for Social, Cultural, and Recreational Services	212,037	0	0	0	0
Unassigned	5,448,790	0	0	(269,789)	0
Total Fund Balances	<u>\$ 5,976,378</u>	<u>\$ 4,065,846</u>	<u>\$ 7,547,895</u>	<u>\$ (269,789)</u>	<u>\$ 2,326,628</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,802,030</u>	<u>\$ 4,165,807</u>	<u>\$ 7,901,832</u>	<u>\$ 1,721,379</u>	<u>\$ 2,657,978</u>

(Continued)

Exhibit C-1

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 27,117	\$	27,767
Equity in Pooled Cash and Investments	3,858,951		24,461,067
Accounts Receivable	32,295		2,822,075
Allowance for Uncollectibles	0		(1,959,241)
Due from Other Governments	840		1,545,381
Due from Other Funds	0		34,843
Property Taxes Receivable	1,122,983		7,463,444
Allowance for Uncollectible Property Taxes	(18,072)		(122,196)
Total Assets	<u>\$ 5,024,114</u>	<u>\$</u>	<u>34,273,140</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 0	\$	13,903
Payroll Deductions Payable	0		8,834
Due to Other Funds	34,843		34,843
Due to State of Tennessee	0		1,134
Due to Other Governments	0		1,989,971
Total Liabilities	<u>\$ 34,843</u>	<u>\$</u>	<u>2,048,685</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 1,088,841	\$	7,233,045
Deferred Delinquent Property Taxes	12,985		88,102
Other Deferred/Unavailable Revenue	0		1,368,905
Total Deferred Inflows of Resources	<u>\$ 1,101,826</u>	<u>\$</u>	<u>8,690,052</u>

(Continued)

Exhibit C-1

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

FUND BALANCES

Restricted:

Restricted for General Government
 Restricted for Administration of Justice
 Restricted for Public Safety
 Restricted for Public Health and Welfare
 Restricted for Other Operations
 Restricted for Highways/Public Works
 Restricted for Education
 Restricted for Capital Outlay
 Restricted for Debt Service

Committed:

Committed for Finance
 Committed for Public Health and Welfare
 Committed for Social, Cultural, and Recreational Services

Unassigned

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Nonmajor Funds		
Other		
Govern- mental Funds	Total Governmental Funds	
\$ 67,265	\$ 148,875	
0	89,033	
86,903	135,246	
0	79,090	
0	17,475	
0	2,326,628	
0	7,547,895	
1,704,550	1,704,550	
2,004,158	2,004,158	
24,569	24,569	
0	4,065,846	
0	212,037	
0	5,179,001	
\$ 3,887,445	\$ 23,534,403	
\$ 5,024,114	\$ 34,273,140	

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

Exhibit C-2

DeKalb 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)	\$	23,534,403
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$	2,190,088
Add: buildings and improvements net of accumulated depreciation		3,210,141
Add: infrastructure net of accumulated depreciation		1,639,508
Add: other capital assets net of accumulated depreciation		2,807,658
		<u>9,847,395</u>
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$	(3,385,000)
Less: notes payable		(925,000)
Less: landfill closure/postclosure care costs		(2,794,318)
Less: compensated absences payable		(91,525)
Less: accrued interest on bonds and notes		(45,866)
		<u>(7,241,709)</u>
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years.		
Add: deferred outflows of resources related to pensions	\$	1,573,936
Less: deferred inflows of resources related to pensions		(1,698,893)
		<u>(124,957)</u>
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		1,660,223
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		<u>1,457,007</u>
Net position of governmental activities (Exhibit A)	\$	<u><u>29,132,362</u></u>

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

Exhibit C-3

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

	Major Funds				
	General	Solid Waste / Sanitation	Local Purpose Tax	Other Special Revenue	Highway / Public Works
<u>Revenues</u>					
Local Taxes	\$ 6,913,535	\$ 1,277,700	\$ 4,116,722	\$ 0	\$ 234,588
Licenses and Permits	64,320	0	0	0	0
Fines, Forfeitures, and Penalties	61,162	0	0	0	0
Charges for Current Services	1,008,182	405,568	0	0	0
Other Local Revenues	303,558	47,275	0	5,216	28,764
Fees Received From County Officials	1,042,594	0	0	0	0
State of Tennessee	1,209,703	492,008	0	0	2,941,225
Federal Government	254,514	0	0	0	0
Other Governments and Citizens Groups	125,044	0	0	0	0
Total Revenues	\$ 10,982,612	\$ 2,222,551	\$ 4,116,722	\$ 5,216	\$ 3,204,577
<u>Expenditures</u>					
Current:					
General Government	\$ 1,567,555	\$ 0	\$ 0	\$ 0	\$ 0
Finance	743,789	0	0	0	0
Administration of Justice	924,216	0	0	0	0
Public Safety	4,463,403	0	0	0	0
Public Health and Welfare	1,923,711	1,911,748	0	0	0
Social, Cultural, and Recreational Services	281,803	0	0	0	0
Agriculture and Natural Resources	95,944	0	0	0	0
Other Operations	385,881	0	0	275,005	0
Highways	0	0	0	0	4,614,198
Support Services	0	0	0	0	0
Debt Service:					
Principal on Debt	0	0	0	0	0
Interest on Debt	0	0	0	0	0

(Continued)

Exhibit C-3

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

	Major Funds				
	General	Solid Waste / Sanitation	Local Purpose Tax	Other Special Revenue	Highway / Public Works
<u>Expenditures (Cont.)</u>					
Debt Service (Cont.)					
Other Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital Projects	0	0	1,580,545	0	0
Total Expenditures	\$ 10,386,302	\$ 1,911,748	\$ 1,580,545	\$ 275,005	\$ 4,614,198
Excess (Deficiency) of Revenues Over Expenditures	\$ 596,310	\$ 310,803	\$ 2,536,177	\$ (269,789)	\$ (1,409,621)
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers Out	0	0	(415,445)	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ (415,445)	\$ 0	\$ 0
Net Change in Fund Balances	\$ 596,310	\$ 310,803	\$ 2,120,732	\$ (269,789)	\$ (1,409,621)
Fund Balance, July 1, 2021	5,380,068	3,755,043	5,427,163	0	3,736,249
Fund Balance, June 30, 2022	\$ 5,976,378	\$ 4,065,846	\$ 7,547,895	\$ (269,789)	\$ 2,326,628

(Continued)

Exhibit C-3

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<hr/>			
<u>Revenues</u>			
Local Taxes	\$ 1,211,324	\$	13,753,869
Licenses and Permits	0		64,320
Fines, Forfeitures, and Penalties	27,025		88,187
Charges for Current Services	144,921		1,558,671
Other Local Revenues	55,029		439,842
Fees Received From County Officials	0		1,042,594
State of Tennessee	0		4,642,936
Federal Government	151,197		405,711
Other Governments and Citizens Groups	140,000		265,044
Total Revenues	<u>\$ 1,729,496</u>	<u>\$</u>	<u>22,261,174</u>
 <u>Expenditures</u>			
Current:			
General Government	\$ 65,109	\$	1,632,664
Finance	149,520		893,309
Administration of Justice	0		924,216
Public Safety	9,270		4,472,673
Public Health and Welfare	0		3,835,459
Social, Cultural, and Recreational Services	0		281,803
Agriculture and Natural Resources	0		95,944
Other Operations	263		661,149
Highways	0		4,614,198
Support Services	6,302		6,302
Debt Service:			
Principal on Debt	1,075,000		1,075,000
Interest on Debt	124,783		124,783

(Continued)

Exhibit C-3

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

	Nonmajor Funds	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>			
Debt Service (Cont.)			
Other Debt Service	\$ 14,840	\$ 14,840	
Capital Projects	748,129	2,328,674	
Total Expenditures	<u>\$ 2,193,216</u>	<u>\$ 20,961,014</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (463,720)</u>	<u>\$ 1,300,160</u>	
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 415,445	\$ 415,445	
Transfers Out	0	(415,445)	
Total Other Financing Sources (Uses)	<u>\$ 415,445</u>	<u>\$ 0</u>	
Net Change in Fund Balances	\$ (48,275)	\$ 1,300,160	
Fund Balance, July 1, 2021	<u>3,935,720</u>	<u>22,234,243</u>	
Fund Balance, June 30, 2022	<u>\$ 3,887,445</u>	<u>\$ 23,534,403</u>	

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

Exhibit C-4

DeKalb 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)		\$ 1,300,160
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 1,012,799	
Less: current-year depreciation expense	<u>(1,008,382)</u>	4,417
(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	\$ 1,457,007	
Less: deferred delinquent property taxes and other deferred June 30, 2021	<u>(1,338,841)</u>	118,166
(3) 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 bonds	\$ 780,000	
Add: principal payments on notes	<u>295,000</u>	1,075,000
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in OPEB liability	\$ 182,485	
Change in deferred outflows related to OPEB	(28,264)	
Change in deferred inflows related to OPEB	58,778	
Change in accrued interest payable on notes and bonds	10,628	
Change in compensated absences payable	(13,866)	
Change in closure/postclosure care costs	(62,877)	
Change in net pension asset	946,463	
Change in deferred outflows of resources related to pensions	958,579	
Change in deferred inflows of resources related to pensions	<u>(1,525,264)</u>	526,662
Change in net position of governmental activities (Exhibit B)		<u>\$ 3,024,405</u>

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

Exhibit C-5

DeKalb County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 6,913,535	\$ 6,347,790	\$ 6,347,790	\$ 565,745
Licenses and Permits	64,320	43,000	43,000	21,320
Fines, Forfeitures, and Penalties	61,162	70,665	70,665	(9,503)
Charges for Current Services	1,008,182	985,350	985,350	22,832
Other Local Revenues	303,558	292,500	351,738	(48,180)
Fees Received From County Officials	1,042,594	855,500	856,120	186,474
State of Tennessee	1,209,703	1,231,957	1,593,864	(384,161)
Federal Government	254,514	300,000	491,718	(237,204)
Other Governments and Citizens Groups	125,044	116,872	116,872	8,172
Total Revenues	\$ 10,982,612	\$ 10,243,634	\$ 10,857,117	\$ 125,495
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 93,185	\$ 96,701	\$ 96,701	\$ 3,516
Board of Equalization	525	2,500	2,500	1,975
Beer Board	1,660	4,195	4,195	2,535
County Mayor/Executive	223,132	237,043	237,043	13,911
County Attorney	24,683	27,400	27,400	2,717
Election Commission	193,656	218,241	218,241	24,585
Register of Deeds	185,491	197,489	208,883	23,392
Planning	16,619	19,850	19,850	3,231
County Buildings	291,280	319,927	663,691	372,411
Other Facilities	107,175	138,437	130,265	23,090
Other General Administration	430,149	460,221	460,221	30,072
<u>Finance</u>				
Property Assessor's Office	256,786	298,013	298,013	41,227
County Trustee's Office	196,717	216,088	216,088	19,371
County Clerk's Office	290,286	302,012	303,872	13,586
<u>Administration of Justice</u>				
Circuit Court	270,102	298,604	298,604	28,502
General Sessions Court	250,642	247,979	269,646	19,004
Drug Court	150,393	183,172	183,172	32,779
Chancery Court	154,500	167,660	168,075	13,575
Juvenile Court	52,306	58,124	58,124	5,818
Judicial Commissioners	46,273	51,336	51,336	5,063
<u>Public Safety</u>				
Sheriff's Department	2,045,403	2,041,463	2,133,469	88,066
Special Patrols	93,042	125,749	125,749	32,707
Traffic Control	16,998	18,640	18,640	1,642
Correctional Incentive Program Improvements	1,737,060	1,623,677	1,805,874	68,814
Fire Prevention and Control	278,737	286,816	321,750	43,013
Civil Defense	12,514	13,600	13,600	1,086
Other Emergency Management	165,812	167,812	167,812	2,000
County Coroner/Medical Examiner	73,367	75,000	86,500	13,133
Other Public Safety	40,470	48,217	48,217	7,747
<u>Public Health and Welfare</u>				
Local Health Center	116,252	158,616	158,616	42,364
Rabies and Animal Control	38,175	39,805	39,805	1,630

(Continued)

Exhibit C-5

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
Ambulance/Emergency Medical Services	\$ 1,607,717	\$ 1,593,295	\$ 1,713,092	\$ 105,375
Alcohol and Drug Programs	154,387	84,250	161,479	7,092
Regional Mental Health Center	7,180	7,180	7,180	0
<u>Social, Cultural, and Recreational Services</u>				
Senior Citizens Assistance	76,182	83,179	83,179	6,997
Libraries	184,585	199,439	199,439	14,854
Parks and Fair Boards	7,500	9,000	9,000	1,500
Other Social, Cultural, and Recreational	13,536	0	198,272	184,736
<u>Agriculture and Natural Resources</u>				
Agricultural Extension Service	62,645	62,651	62,651	6
Soil Conservation	33,299	38,927	34,727	1,428
<u>Other Operations</u>				
Industrial Development	104	4,500	4,500	4,396
Housing and Urban Development	0	300,000	300,000	300,000
Other Economic and Community Development	154,277	91,900	166,900	12,623
Veterans' Services	17,860	18,080	18,080	220
Other Charges	162,076	163,000	167,700	5,624
Contributions to Other Agencies	19,245	21,245	21,245	2,000
Employee Benefits	7,830	8,100	8,100	270
American Rescue Plan Act Grant #2	9,350	0	9,350	0
Miscellaneous	15,139	41,700	22,200	7,061
Total Expenditures	\$ 10,386,302	\$ 10,870,833	\$ 12,023,046	\$ 1,636,744
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 596,310	\$ (627,199)	\$ (1,165,929)	\$ 1,762,239
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 0	\$ 0	\$ 22,641	\$ (22,641)
Total Other Financing Sources	\$ 0	\$ 0	\$ 22,641	\$ (22,641)
Net Change in Fund Balance				
Fund Balance, July 1, 2021	\$ 5,380,068	\$ 4,765,849	\$ 4,765,849	\$ 614,219
Fund Balance, June 30, 2022	\$ 5,976,378	\$ 4,138,650	\$ 3,622,561	\$ 2,353,817

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

Exhibit C-6

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,277,700	\$ 995,000	\$ 995,000	\$ 282,700
Charges for Current Services	405,568	307,000	307,000	98,568
Other Local Revenues	47,275	20,000	20,000	27,275
State of Tennessee	492,008	500,000	500,000	(7,992)
Total Revenues	<u>\$ 2,222,551</u>	<u>\$ 1,822,000</u>	<u>\$ 1,822,000</u>	<u>\$ 400,551</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 298,985	\$ 343,970	\$ 343,970	\$ 44,985
Convenience Centers	294,655	299,117	299,117	4,462
Transfer Stations	986,621	988,600	988,600	1,979
Other Waste Disposal	22,420	23,000	23,000	580
Postclosure Care Costs	309,067	416,255	416,255	107,188
Total Expenditures	<u>\$ 1,911,748</u>	<u>\$ 2,070,942</u>	<u>\$ 2,070,942</u>	<u>\$ 159,194</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 310,803</u>	<u>\$ (248,942)</u>	<u>\$ (248,942)</u>	<u>\$ 559,745</u>
Net Change in Fund Balance	\$ 310,803	\$ (248,942)	\$ (248,942)	\$ 559,745
Fund Balance, July 1, 2021	<u>3,755,043</u>	<u>3,390,546</u>	<u>3,390,546</u>	<u>364,497</u>
Fund Balance, June 30, 2022	<u><u>\$ 4,065,846</u></u>	<u><u>\$ 3,141,604</u></u>	<u><u>\$ 3,141,604</u></u>	<u><u>\$ 924,242</u></u>

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

Exhibit C-7

DeKalb County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Local Purpose Tax Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 4,116,722	\$ 3,000,000	\$ 3,000,000	\$ 1,116,722
Total Revenues	<u>\$ 4,116,722</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,116,722</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
Other General Government Projects	\$ 1,580,545	\$ 1,995,445	\$ 1,581,000	\$ 455
Total Expenditures	<u>\$ 1,580,545</u>	<u>\$ 1,995,445</u>	<u>\$ 1,581,000</u>	<u>\$ 455</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,536,177</u>	<u>\$ 1,004,555</u>	<u>\$ 1,419,000</u>	<u>\$ 1,117,177</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (415,445)	\$ 0	\$ (415,445)	\$ 0
Total Other Financing Sources	<u>\$ (415,445)</u>	<u>\$ 0</u>	<u>\$ (415,445)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 2,120,732	\$ 1,004,555	\$ 1,003,555	\$ 1,117,177
Fund Balance, July 1, 2021	<u>5,427,163</u>	<u>5,082,316</u>	<u>5,082,316</u>	<u>344,847</u>
Fund Balance, June 30, 2022	<u><u>\$ 7,547,895</u></u>	<u><u>\$ 6,086,871</u></u>	<u><u>\$ 6,085,871</u></u>	<u><u>\$ 1,462,024</u></u>

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

Exhibit C-8

DeKalb County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Other Local Revenues	\$ 5,216	\$ 0	\$ 0	\$ 5,216
Total Revenues	\$ 5,216	\$ 0	\$ 0	\$ 5,216
<u>Expenditures</u>				
<u>Other Operations</u>				
American Rescue Plan Act Grant #1	\$ 275,005	\$ 1,989,971	\$ 1,989,971	\$ 1,714,966
Total Expenditures	\$ 275,005	\$ 1,989,971	\$ 1,989,971	\$ 1,714,966
Excess (Deficiency) of Revenues Over Expenditures	\$ (269,789)	\$ (1,989,971)	\$ (1,989,971)	\$ 1,720,182
Net Change in Fund Balance	\$ (269,789)	\$ (1,989,971)	\$ (1,989,971)	\$ 1,720,182
Fund Balance, July 1, 2021	0	1,989,971	1,989,971	(1,989,971)
Fund Balance, June 30, 2022	\$ (269,789)	\$ 0	\$ 0	\$ (269,789)

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

Exhibit C-9

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 234,588	\$ 220,500	\$ 220,500	\$ 14,088
Other Local Revenues	28,764	0	0	28,764
State of Tennessee	2,941,225	3,166,777	3,166,777	(225,552)
Total Revenues	<u>\$ 3,204,577</u>	<u>\$ 3,387,277</u>	<u>\$ 3,387,277</u>	<u>\$ (182,700)</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 151,449	\$ 223,084	\$ 223,084	\$ 71,635
Highway and Bridge Maintenance	2,733,905	1,690,620	3,228,970	495,065
Operation and Maintenance of Equipment	289,012	347,720	347,720	58,708
Quarry Operations	186,003	229,560	232,060	46,057
Other Charges	150,740	162,419	162,919	12,179
Employee Benefits	349,298	409,000	449,000	99,702
Capital Outlay	753,791	1,540,679	1,540,679	786,888
Total Expenditures	<u>\$ 4,614,198</u>	<u>\$ 4,603,082</u>	<u>\$ 6,184,432</u>	<u>\$ 1,570,234</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,409,621)</u>	<u>\$ (1,215,805)</u>	<u>\$ (2,797,155)</u>	<u>\$ 1,387,534</u>
Net Change in Fund Balance	\$ (1,409,621)	\$ (1,215,805)	\$ (2,797,155)	\$ 1,387,534
Fund Balance, July 1, 2021	<u>3,736,249</u>	<u>3,116,580</u>	<u>3,116,580</u>	<u>619,669</u>
Fund Balance, June 30, 2022	<u><u>\$ 2,326,628</u></u>	<u><u>\$ 1,900,775</u></u>	<u><u>\$ 319,425</u></u>	<u><u>\$ 2,007,203</u></u>

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

Exhibit D-1

DeKalb County, Tennessee
Statement of Fiduciary Net Position
June 30, 2022

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,952,495
Accounts Receivable	488
Due from Other Governments	277,831
Notes Receivable - Long-term	<u>126,023</u>
Total Assets	<u>\$ 3,356,837</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	<u>\$ 277,831</u>
Total Liabilities	<u>\$ 277,831</u>
<u>NET POSITION</u>	
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 3,079,006</u>
Total Net Position	<u><u>\$ 3,079,006</u></u>

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

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

	<u>Custodial Funds</u>
<u>ADDITIONS</u>	
Sales Tax Collections for Other Governments	\$ 1,567,057
Fines/Fees and Other Collections	11,314,083
Total Additions	<u>\$ 12,881,140</u>
<u>DEDUCTIONS</u>	
Payment of Sales Tax Collections to Other Governments	\$ 1,567,057
Payments to State	3,645,498
Payments to County/City	851,176
Payments to Individuals and Others	7,206,975
Total Deductions	<u>\$ 13,270,706</u>
Net Increase (Decrease) in Fiduciary in Net Position	\$ (389,566)
Net Position, July 1, 2021	<u>3,468,572</u>
Net Position, June 30, 2022	<u><u>\$ 3,079,006</u></u>

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

DEKALB COUNTY, TENNESSEE

Index of Notes to the Financial Statements

Note	Page(s)
I. Summary of Significant Accounting Policies	
A. Reporting Entity	39
B. Government-wide and Fund Financial Statements	40
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	41
D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
1. Deposits and Investments	44
2. Receivables and Payables	45
3. Restricted Assets	46
4. Capital Assets	46
5. Deferred Outflows/Inflows of Resources	47
6. Compensated Absences	48
7. Long-term Debt and Long-term Obligations	48
8. Net Position and Fund Balance	49
E. Pension Plans	50
F. Other Postemployment Benefit (OPEB) Plans	51
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	51
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	52
III. Stewardship, Compliance, and Accountability	
A. Budgetary Information	52
B. Fund Deficit	53
IV. Detailed Notes on All Funds	
A. Deposits and Investments	53
B. Notes Receivable	56
C. Capital Assets	57
D. Interfund Receivables, Payables, and Transfers	60
E. Long-term Debt	61
F. Long-term Obligations	63
G. On-Behalf Payments	64
V. Other Information	
A. Risk Management	64
B. Accounting Changes	65
C. Contingent Liabilities	67
D. Landfill Closure/Postclosure Care Costs	67
E. Joint Venture	68
F. Retirement Commitments	
1. Tennessee Consolidated Retirement System (TCRS)	69
2. Deferred Compensation	86
G. Other Postemployment Benefits (OPEB)	86
H. Purchasing Laws	93
I. Subsequent Events	94

DEKALB COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DeKalb 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 DeKalb County:

A. Reporting Entity

DeKalb County is a public municipal corporation governed by an elected 14-member board. As required by GAAP, these financial statements present DeKalb County (the primary government) and its component units. The financial statements of the DeKalb County Emergency Communications District, a component unit requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of this omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The DeKalb County School Department operates the public school system in the county, and the voters of DeKalb County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The DeKalb County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of DeKalb County, and the DeKalb County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the DeKalb County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The DeKalb 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 DeKalb County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

DeKalb County Emergency
Communications District
P.O. Box 346
Smithville, TN 37166

Related Organization – The Industrial Development Board of DeKalb County provides assistance in industrial recruitment in DeKalb County, and the DeKalb County Commission appoints its eight-member board. The authority acted as a decision-making board and did not have any financial activity during the year.

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

DeKalb County issues all debt for the discretely presented DeKalb 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 and fiduciary funds. 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 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 DeKalb County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. However, DeKalb County has no proprietary funds to report. An emphasis is placed on major funds within the governmental category.

Separate financial statements are provided for governmental 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 fiduciary funds in total are reported in a single column.

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. DeKalb 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 General Debt Service Fund for payments to be made early in the following year.

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

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

DeKalb County reports the following major governmental funds:

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

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

Local Purpose Tax Fund – This special revenue fund accounts for local sales tax collections, which are disbursed to other county funds and component units. Local option sales tax is the foundational revenue of this fund.

Other Special Revenue Fund – This special revenue fund accounts for proceeds received from the American Rescue Plan Act.

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, DeKalb County reports the following fund types:

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

Capital Projects Fund – The General Capital Projects Fund is used to account for resources that are restricted, committed, or assigned to expenditure for general capital outlays of the county.

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers and local sales taxes received by the state to be forwarded to the various cities in DeKalb County.

The discretely presented DeKalb 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 DeKalb 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 DeKalb County and contributed to the school department for building repairs 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 (FY22) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY21) 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.

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

1. Deposits and Investments

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 DeKalb County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General, Local Purpose Tax, and Solid Waste/Sanitation funds. DeKalb County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

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

accounting principles generally accepted in the United States of America.

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

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

2. Receivables and Payables

Activity between funds for unremitted current collections at the end of the fiscal year is referred to as due to/from other funds.

All ambulance service and property taxes receivables are shown with an allowance for uncollectibles. Ambulance receivables allowances for uncollectibles are based on historical collection data. The allowance for uncollectible property taxes is equal to 0.81 percent of total taxes levied.

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the

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

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

Most payables are disaggregated on the face of the financial statements.

3. Restricted Assets

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented DeKalb 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 DeKalb County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the DeKalb 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.

4. Capital Assets

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$15,000 or more and an estimated useful life of more than one year (five years for the school department). 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 DeKalb County and the discretely presented DeKalb County School Department are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 - 40
Infrastructure:	
Roads	8 - 20
Bridges	30
Other Capital Assets	5 - 15

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for pension changes in experience, assumptions, and proportionate share of contributions; employer contributions made to the pension and other postemployment benefits plans (OPEB) after the measurement date; and OPEB changes in experience, assumptions, and proportionate share of contributions.

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, etc.) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes; pension changes in experience, investment earnings, and proportionate share of contributions; OPEB changes in experience, assumptions, and proportionate share of contributions; and various receivables for revenues, which do not meet the availability criteria in governmental

funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

Primary Government

It is the county's policy, except for the highway department, not to allow for the accumulation of unused vacation and sick days beyond year end. The highway department's policy permits employees to accumulate earned but unused vacation/sick leave benefits up to 20 days. All vacation/sick leave pay is accrued when incurred in the government-wide financial statements for the county. A liability for vacation/sick leave pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

Discretely Presented DeKalb County School Department

It is the policy of the discretely presented DeKalb County School Department to permit employees to accumulate earned but unused vacation and sick pay benefits. Sick leave is unlimited and vacation leave has a twelve day maximum by year end. There is no liability for accumulated vacation or sick leave since the school department does not have a policy to pay any amounts when employees separate from service with the government.

7. Long-term Debt and Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

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

8. Net Position and Fund Balance

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

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

As of June 30, 2022, DeKalb County had \$2,470,000 in outstanding debt for capital purposes for the discretely presented DeKalb County School Department. This debt is a liability of DeKalb County; however, the capital assets acquired are reported in the financial statements of the school department. Therefore, DeKalb County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on

the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission has by resolution authorized the county's Budget Committee to make assignments for the general government. The Board of Education makes assignments for the school department.

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

E. Pension Plans

Primary Government

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of DeKalb County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from DeKalb 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 DeKalb 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 Post Employment Benefit (OPEB) Plans

Primary Government

In prior years, DeKalb County offered OPEB benefits to its retirees; however, during the fiscal year ended June 30, 2022, the county elected to opt out of providing these benefits.

Discretely Presented DeKalb County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented DeKalb 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 DeKalb County School Department

Exhibit H-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 DeKalb County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted, and the school department's Education Capital Projects Fund, which adopts a project length budget. 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/Executive, 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 the GAAP basis is presented on the face of each budgetary schedule.

B. Fund Deficit

The Other Special Revenue Fund had a fund deficit of \$269,789 due to the grant expenditure reporting prescribed by the U.S. Treasury for the State and Local Fiscal Recovery Funds Grant (CFDA 21.027). The grant expenditures can only be reported in April of each year. DeKalb county made expenditures of grant funds after the reporting period but before the end of the fiscal year which resulted in the deficit.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with

collateral whose 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.

The county had no pooled and nonpooled investments as of June 30, 2022.

TCRS Stabilization Trust

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

On June 30, 2022, the DeKalb 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	\$ 88,841
Developed Market International Equity	N/A	N/A	40,122
Emerging Market International Equity	N/A	N/A	11,463
U.S. Fixed Income	N/A	N/A	57,317
Real Estate	N/A	N/A	28,658
Short-term Securities	N/A	N/A	2,866
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>57,317</u>
Total			<u>\$ 286,583</u>

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

B. Notes Receivable

In a prior year, the county sold its hospital to a private corporation. On May 10, 1971, the chancellor ordered that a portion of the proceeds of this sale be used to provide loans to "...deserving young men and women, who are preparing themselves for the practice of medicine or the practice of nursing...." These proceeds were deposited in the Office of Clerk and Master and were earmarked for loans to students in medical-related fields. Notes receivable of \$126,023 in the Constitutional Officers - Custodial Fund represent the total of these student loans outstanding at June 30, 2022. These loans are repayable to the county on or before five years after the borrower begins his or her practice in the field they have chosen. These loans carry an interest rate two percent below the prime interest rate as published in the *Wall Street Journal*.

C. Capital Assets

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

Primary Government

Governmental Activities:

	Balance 7-1-21	Increases	Balance 6-30-22
Capital Assets Not Depreciated:			
Land	\$ 2,190,088	\$ 0	\$ 2,190,088
Total Capital Assets Not Depreciated	\$ 2,190,088	\$ 0	\$ 2,190,088
Capital Assets Depreciated:			
Buildings and Improvements	\$ 10,542,300	\$ 0	\$ 10,542,300
Infrastructure	17,627,003	0	17,627,003
Other Capital Assets	7,255,527	1,012,799	8,268,326
Total Capital Assets Depreciated	\$ 35,424,830	\$ 1,012,799	\$ 36,437,629
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 7,008,575	\$ 323,584	\$ 7,332,159
Infrastructure	15,796,559	190,936	15,987,495
Other Capital Assets	4,966,806	493,862	5,460,668
Total Accumulated Depreciation	\$ 27,771,940	\$ 1,008,382	\$ 28,780,322
Total Capital Assets Depreciated, Net	\$ 7,652,890	\$ 4,417	\$ 7,657,307
Governmental Activities Capital Assets, Net	\$ 9,842,978	\$ 4,417	\$ 9,847,395

There were no decreases in capital assets to report during the year ended June 30, 2022.

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

Governmental Activities:

General Government	\$ 206,821
Finance	3,312
Public Safety	255,102
Public Health and Welfare	232,266
Social, Cultural, and Recreational Services	15,177
Highways/Public Works	<u>295,704</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,008,382</u></u>

Net Investment in Capital Assets

Capital Assets	\$ 9,847,395
Less:	
Outstanding principal of capital debt	<u>(4,310,000)</u>
Net Investment in Capital Assets	<u><u>\$ 5,537,395</u></u>

Discretely Presented DeKalb County School Department

Governmental Activities:

	Balance 7-1-21	Increases	Balance 6-30-22
Capital Assets			
Not Depreciated:			
Land	\$ 767,916	\$ 486,671	\$ 1,254,587
Total Capital Assets			
Not Depreciated	\$ 767,916	\$ 486,671	\$ 1,254,587
Capital Assets			
Depreciated:			
Buildings and			
Improvements	\$ 19,769,921	\$ 0	\$ 19,769,921
Other Capital Assets	3,139,809	213,954	3,353,763
Total Capital Assets			
Depreciated	\$ 22,909,730	\$ 213,954	\$ 23,123,684
Less Accumulated			
Depreciation For:			
Buildings and			
Improvements	\$ 10,205,950	\$ 425,809	\$ 10,631,759
Other Capital Assets	1,716,708	197,590	1,914,298
Total Accumulated			
Depreciation	\$ 11,922,658	\$ 623,399	\$ 12,546,057
Total Capital Assets			
Depreciated, Net	\$ 10,987,072	\$ (409,445)	\$ 10,577,627
Governmental Activities			
Capital Assets, Net	\$ 11,754,988	\$ 77,226	\$ 11,832,214

There were no decreases in capital assets to report during the year ended June 30, 2022.

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

Governmental Activities:

Instruction	\$ 310,460
Support Services	306,003
Operation of Non-Instructional Services	6,936
Total Depreciation Expense -	
Governmental Activities	\$ 623,399

D. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 34,843

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

Interfund Transfers:

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

Primary Government

<u>Transfer Out</u>	<u>Transfer In</u> Nonmajor Governmental Fund	<u>Purpose</u>
Local Purpose Tax Fund	\$ 415,445	Debt retirement

Discretely Presented DeKalb County School Department

<u>Transfer Out</u>	<u>Transfer In</u> General Purpose School Fund	<u>Purpose</u>
School Federal Projects Fund	\$ 3,500	Indirect Cost

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.

E. Long-term Debt

Primary Government

General Obligation Bonds and Notes

General Obligation Bonds - DeKalb 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 bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds were issued for original terms of up to 15 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2022, will be retired from the General Debt Service Fund.

Direct Borrowing and Direct Placements - DeKalb County issues capital outlay notes to provide funds for capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes were issued for original terms of up to 13 years. 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 General Debt Service Fund.

General obligation bonds and capital outlay notes 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 3.25 %	10-1-28	\$ 4,500,000	\$ 2,215,000
General Obligation Bonds - Refunding	2 to 2.5	2-1-25	2,615,000	1,170,000
Direct Borrowing and Direct Placement: Capital Outlay Notes	1 to 2	3-1-25	3,400,000	925,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	\$ 800,000	\$ 85,624	\$ 885,624
2024	815,000	66,413	881,413
2025	845,000	45,697	890,697
2026	220,000	25,484	245,484
2027	225,000	18,975	243,975
2028-2029	480,000	15,763	495,763
Total	<u>\$ 3,385,000</u>	<u>\$ 257,956</u>	<u>\$ 3,642,956</u>

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2023	\$ 300,000	\$ 15,500	\$ 315,500
2024	310,000	9,400	319,400
2025	315,000	3,150	318,150
Total	<u>\$ 925,000</u>	<u>\$ 28,050</u>	<u>\$ 953,050</u>

There is \$2,004,158 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$169, based on the 2020 federal census. Total debt per capita, including bonds and notes, totaled \$215 based on the 2020 federal census.

The school department annually contributes funds to service some of the debt issued on its behalf by the primary government. The amount of the contribution is subject to annual budgetary restrictions. During the year ending June 30, 2022, the school department contributed \$140,000 to the General Debt Service Fund for debt retirement.

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
Balance, July 1, 2021	\$ 4,165,000	\$ 1,220,000
Reductions	(780,000)	(295,000)
Balance, June 30, 2022	<u>\$ 3,385,000</u>	<u>\$ 925,000</u>
Balance Due Within One Year	<u>\$ 800,000</u>	<u>\$ 300,000</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	\$ 4,310,000
Less: Balance Due Within One Year - Debt	<u>(1,100,000)</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u><u>\$ 3,210,000</u></u>

F. 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	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2021	\$ 77,659	\$ 182,485	\$ 2,731,441
Additions	111,158	0	62,877
Reductions	<u>(97,292)</u>	<u>(182,485)</u>	<u>0</u>
Balance, June 30, 2022	<u><u>\$ 91,525</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 2,794,318</u></u>
Balance Due Within One Year	<u><u>\$ 68,644</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 91,047</u></u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2022	\$ 2,885,843
Less: Balance Due Within One Year - Other	<u>(159,691)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u><u>\$ 2,726,152</u></u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds. Postclosure Care Costs will be paid from the Solid Waste/Sanitation Fund.

Discretely Presented DeKalb County School Department

Changes in Long-term Obligations

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

Governmental Activities:

	Other Postemployment Benefits
Balance, July 1, 2021	\$ 2,465,842
Additions	653,397
Reductions	<u>(274,679)</u>
Balance, June 30, 2022	<u>\$ 2,844,560</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Other Noncurrent Liabilities, June 30, 2022	\$ 2,844,560
Less: Balance Due Within One Year - Other	<u>0</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 2,844,560</u>

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

G. On-Behalf Payments

Discretely Presented DeKalb County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the DeKalb County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both plans are 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 and the Medicare Supplement Plan for the year ended June 30, 2022, were \$50,332 and \$32,557, respectively. 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

Primary Government

The county is exposed to various risks related to general liability, property, casualty, and workers' compensation. The county participates in the Local Government Property and Casualty Fund (LGPCF) and the Local

Government Workers' Compensation Fund (LGWCF) as opposed to purchasing commercial insurance for these risks. The LGPCF and LGWCF are public entity risk pools established by the Tennessee County Services Association, an association of member counties. The county pays annual premiums to these pools for their insurance coverage. These pools are to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$250,000 for property and \$450,000 for liability for each insured event. The LGWCF reinsures through commercial insurance companies for claims exceeding \$500,000.

The county participates in the Local Government Group Insurance Fund (LGGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local governments and quasi-governmental entities that was established for the primary purpose of providing services for or on behalf of state and local governments. In accordance with Section 8-27-207, *Tennessee Code Annotated*, all local governments and quasi-governmental entities described above are eligible to participate. The LGGIF 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. State statutes provide for the LGGIF to be self-sustaining through member premiums.

Discretely Presented DeKalb County School Department

The discretely presented DeKalb County School Department participates in 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 school department pays annual premiums to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of TN-RMT provides for it to be self-sustaining through member premiums.

The 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.

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

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.

Counties are often involved in threatened or pending lawsuits due to the nature of the services that they provide; however, at June 30, 2022, attorneys representing the county and school department did not identify any significant threatened or pending lawsuits against DeKalb County or the Discretely Presented DeKalb County School Department.

D. Landfill Closure and Postclosure Care Costs

DeKalb County has four active permits on file with the state Department of Environment and Conservation for sanitary landfills. The county has provided financial assurances for estimated closure and postclosure liabilities

as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

All landfill tracts in DeKalb County have been closed. The county closed the Midway landfill in 1994, the Felts Tract and expansion in 2002, and the lateral expansions in 2020. State and federal laws and regulations require the county to perform certain maintenance and monitoring functions at the site for 30 years after closure. The county reports actual postclosure care costs as an operating expense each year and reports the remaining estimated postclosure care costs as a liability on the government-wide Statement of Net Position. The \$2,794,318 reported as postclosure care liability at June 30, 2022, represents \$258,749 for the Midway landfill, \$344,942 for the Felts Tract, \$282,700 for the Felts Tract Expansion, and \$1,907,927 for the Felts Tract Lateral Expansion based on what it would cost to perform all estimated postclosure care in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Future postclosure care costs will be handled by the county through the Solid Waste/Sanitation Fund.

E. Joint Venture

The Thirteenth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Thirteenth Judicial District, Clay, Cumberland, DeKalb, Overton, Pickett, Putnam, and White counties, and participating municipalities within the district. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. DeKalb County did not make appropriations to the DTF for the year ended June 30, 2022.

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

Administrative Office:	Office of District Attorney General
	Thirteenth Judicial District Drug Task Force
	1519A East Spring Street
	Cookeville, TN 38506

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of DeKalb County and non-certified employees of the discretely presented DeKalb 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 63.21 percent, the non-certified employees of the discretely presented school department comprise 36.79 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

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

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	177
Inactive Employees Entitled to But Not Yet Receiving Benefits	417
Active Employees	287
Total	<u>881</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. DeKalb County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, the employer contribution for DeKalb County was \$509,152 based on a rate of 5.41 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept DeKalb 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)

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

Actuarial Assumptions. The total pension liability as of the June 30, 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

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 reflect more closely 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 Developed Market	4.88 %	31 %
International Equity Emerging Market	5.37	14
International Equity Private Equity and Strategic Lending	6.09	4
U.S. Fixed Income	6.57	20
Real Estate	1.20	20
Short-term Securities	4.38	10
	0.00	1
Total		100 %

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from DeKalb 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	\$ 17,339,397	\$ 18,465,201	\$ (1,125,804)
Changes for the Year:			
Service Cost	\$ 636,257	\$ 0	\$ 636,257
Interest	1,272,150	0	1,272,150
Differences Between Expected and Actual Experience	45,657	0	45,657
Changes in Assumptions	2,175,345	0	2,175,345
Contributions-Employer	0	463,192	(463,192)
Contributions-Employees	0	428,092	(428,092)
Net Investment Income	0	4,764,494	(4,764,494)
Benefit Payments, Including Refunds of Employee	(857,519)	(857,519)	
Administrative Expense	0	(25,654)	25,654
Net Changes	\$ 3,271,890	\$ 4,772,605	\$ (1,500,715)
Balance, June 30, 2021	\$ 20,611,287	\$ 23,237,806	\$ (2,626,519)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	63.21%	\$ 13,028,395	\$ 14,688,617	\$ (1,660,223)
School Department	36.79%	7,582,892	8,549,189	(966,296)
Total		\$ 20,611,287	\$ 23,237,806	\$ (2,626,519)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of DeKalb 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%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
DeKalb County	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 171,505	\$ (2,626,519)	\$ (4,932,777)

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, DeKalb County recognized pension expense (negative pension expense) of (\$110,616).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, DeKalb 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	\$ 167,259	\$ 144,477
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,543,219
Changes in Assumptions	1,828,250	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	509,152	N/A
Total	<u>\$ 2,504,661</u>	<u>\$ 2,687,696</u>

- (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	\$ 1,573,936	\$ 1,698,893
School Department	930,725	988,803
Total	<u>\$ 2,504,661</u>	<u>\$ 2,687,696</u>

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

Year Ending June 30	Amount
2023	\$ (135,681)
2024	(128,328)
2025	(187,287)
2026	(240,895)
2027	0
Thereafter	0

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

Discretely Presented DeKalb County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of DeKalb County and non-certified employees of the discretely presented DeKalb 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 63.21 percent and the non-certified employees of the discretely presented school department comprise 36.79 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the DeKalb 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 \$116,420 which is 2.67 percent of covered payroll. In addition, employer contributions of \$84,415, which is 1.99 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

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

Pension Liabilities (Assets). At June 30, 2022, the school department reported a liability (asset) of (\$259,303) 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 (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, the school department's proportion was .239383 percent. The proportion as of June 30, 2020, was .244578 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of \$30,840.

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	\$ 4,511	\$ 47,447
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	149,262
Changes in Assumptions	93,528	0
Changes in Proportion of Net Pension Liability (Asset)	7,455	15,398
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	116,420	N/A
Total	<u>\$ 221,914</u>	<u>\$ 212,107</u>

The school department's employer contributions of \$116,420 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 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	\$ (33,434)
2024	(32,617)
2025	(32,385)
2026	(36,141)
2027	3,671
Thereafter	24,294

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 reflect more closely actual and expected future experience.

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

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

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

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

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

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	5.75%	6.75%	7.75%

Net Pension Liability (Asset) \$ 89,141 \$ (259,303) \$ (516,293)

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

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the DeKalb 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 DeKalb County School Department for the year ended June 30, 2022, to the Teacher Legacy Pension Plan were \$1,006,135, 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 (\$12,256,276) 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 .284155 percent. The proportion measured at June 30, 2020, was .277318 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the DeKalb County School Department recognized pension expense (negative pension expense) of (\$1,943,203).

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	\$ 41,188	\$ 1,022,213
Changes in Assumptions	3,274,672	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	9,774,106
Changes in Proportion of Net Pension Liability (Asset)	1,383	39,566
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	1,006,135	N/A
Total	<u>\$ 4,323,378</u>	<u>\$ 10,835,885</u>

The school department's employer contributions of \$1,006,135 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction in net pension liability 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	\$ (1,793,198)
2024	(1,695,261)
2025	(1,392,433)
2026	(2,637,750)
2027	0
Thereafter	0

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

Actuarial Assumptions. The total pension liability in the June 30, 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 reflect more closely actual and expected future experience.

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

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

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

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

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

School Department's		Current	
Proportionate Share of	1%	Discount	1%
the Net Pension	Decrease	Rate	Increase
Liability (Asset)	5.75%	6.75%	7.75%

Net Pension Liability (Asset) \$ (2,181,205) \$ (12,256,276) \$ (20,640,745)

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

2. **Deferred Compensation**

The school department offers its employees a deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding the program are the responsibility of plan participants. The 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establishes participation, contribution, and withdrawal provisions for the plan.

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute 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 \$439,059 and teachers contributed \$145,355 to this deferred compensation pension plan.

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

In prior years DeKalb County offered OPEB benefits to its retirees under various OPEB plans; however, during the current year, the county decided to exercise its option to not provide these benefits to future retirees. Opting out of providing these benefits eliminated the county's OPEB liability at June 30, 2022. The discretely presented DeKalb County School Department provides OPEB benefits to its retirees under various OPEB plans. These include OPEB provided through state administered public entity risk pools and commercial health insurance plans. For reporting purposes, the plans are considered single employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB).

The plans are funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

OPEB Provided through State Administered Public Entity Risk Pools

Retirees of DeKalb County are provided healthcare under a Local Government Plan (LGP) until they reach Medicare eligibility. The DeKalb 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 DeKalb County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The county and the school department’s total OPEB liability for each plan 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 of each plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
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 each plan

The discount rate was 2.16 percent, based on an average rating of AA/Aa as shown the Bond Buyer 20-Year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study 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 reflect more closely 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% to 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.

Local Government OPEB Plan (Primary Government)

Plan description. Employees of DeKalb County are provided with pre-65 retiree health insurance benefits through the Local Government Plan (LGP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired employees and disability participants of local governments, who choose coverage, participate in the LGP.

Benefits provided. DeKalb County offers the LGP to provide health insurance coverage to eligible pre-65 retirees and disabled participants of local governments. With the exception of a small group of grandfathered individuals, retirees are required to discontinue coverage under the LGP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-701 establishes and amends the benefit terms of the LGP. 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 LGP, receives 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 the retiree premiums. DeKalb County does not provide a direct subsidy and is only subject to the implicit subsidy.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2021, no employees were covered by the benefit terms.

An insurance committee, created in accordance with *TCA 8-27-701*, establishes the required payments to the LGP 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.

Changes in the Total OPEB Liability

	<u>DeKalb County</u>
Balance July 1, 2020	\$ 182,485
Changes for the Year:	
Service Cost	\$ 24,276
Interest	4,546
Changes in Benefit Terms	(209,196)
Benefit Payments	(2,111)
Net Changes	<u>\$ (182,485)</u>
Balance June 30, 2021	<u><u>\$ 0</u></u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the county recognized no OPEB expense due to opting out of providing benefits. At June 30, 2022, the county reported no deferred outflows of resources and no deferred inflows of resources related to OPEB.

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

Plan Description. Employees of the DeKalb 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 DeKalb County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. 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. DeKalb County does not provide a direct subsidy and is only subject to the implicit subsidy. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees’ premiums based on years of service. Therefore, 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:

	<u>Total</u>
Inactive Employees Currently Receiving Benefit Payments	11
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	0
Active Employees Eligible For Benefits	<u>233</u>
Total	<u><u>244</u></u>

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

current reporting period, the school department paid \$78,722 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	DeKalb County	State of	Total OPEB
	School Department	TN	
	63.46%	36.54%	Liability
Balance July 1, 2020	\$ 2,465,842	\$ 1,485,789	\$ 3,951,631
Changes for the Year:			
Service Cost	\$ 121,112	\$ 69,745	\$ 190,857
Interest	57,065	32,862	89,927
Changes in Proportions	41,745	(41,745)	0
Difference between			
Expected and Actuarial			
Experience	(181,003)	(104,234)	(285,237)
Changes in Assumption			
and Other Inputs	433,475	249,626	683,101
Benefit Payments	(93,675)	(53,946)	(147,621)
Net Changes	\$ 378,719	\$ 152,307	\$ 531,026
Balance June 30, 2021	\$ 2,844,562	\$ 1,638,096	\$ 4,482,657

The DeKalb 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 DeKalb County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department is required by GASB Statement No. 75 to recognize revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department employees. The amount of the subsidy is equal to the nonemployer share of collective OPEB expenses. The school department recognized \$122,330 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the DeKalb County School Department's proportionate share of the collective OPEB liability was 63.46 percent and the State of Tennessee's share was 36.54 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 \$326,812, including the state's share of the

expense. 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	\$ 139,517	\$ 393,965
Changes of Assumptions/Inputs	677,011	164,591
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	97,800	107,884
Benefits Paid After the Measurement Date of June 30, 2021	<u>78,722</u>	<u>0</u>
Total	<u>\$ 993,050</u>	<u>\$ 666,440</u>

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

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

Year Ending June 30	School Department
2023	\$ 26,305
2024	26,305
2025	26,305
2026	26,305
2027	26,305
Thereafter	116,363

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

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the school department’s proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability

would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
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Proportionate Share of the Collective Total OPEB Liability	\$ 3,057,382	\$ 2,844,560	\$ 2,639,514
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Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

<u>Healthcare Cost Trend Rate</u>	1% Decrease 6.36 to 3.5%	Current Rate 7.36 to 4.5%	1% Increase 8.36 to 5.5%
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Proportionate Share of the Collective Total OPEB Liability	\$ 2,513,040	\$ 2,844,560	\$ 3,234,732
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H. Purchasing Laws

Offices of County Mayor and Road Supervisor

Purchasing procedures for the funds administered by the county mayor and road supervisor are governed by provisions of Chapter 63, Private Acts of 1979, as amended. Purchasing procedures for the highway department are also governed by Section 54-7-113, *Tennessee Code Annotated (TCA)*, (Uniform Road Law). Chapter 63, Private Acts of 1979, as amended, provides for the establishment of a Purchasing Committee, and designates the county mayor as purchasing agent for purchases approved by the committee. All purchases of materials, supplies, equipment, or services estimated to exceed \$10,000 for the county and \$25,000 for the highway department are required to be made by the Purchasing Committee on the basis of competitive bids solicited through newspaper advertisement. Other purchases may be made by the department heads. Requisitions and purchase orders are required for all purchases.

Office of Director of Schools

Purchasing procedures for the discretely presented DeKalb County School Department are governed by provisions of Chapter 63, Private Acts of 1979, as amended, and by Section 49-2-203, *TCA*. Chapter 63, Private Acts of 1979, as amended, provides for the establishment of a Purchasing Committee, and designates the county mayor as purchasing agent for purchases approved by the committee. All purchases of materials, supplies, equipment, or services estimated to exceed \$10,000 are required to be made by the Purchasing Committee on the basis of competitive bids solicited through newspaper advertisement. Other purchases may be made by the department heads. Requisitions and purchase orders are required for all purchases.

I. Subsequent Events

County Mayor Tim Stribling left office August 31, 2022, and was succeeded by Matt Adcock.

Register of Deeds Jeff McMillen left office August 31, 2022, and was succeeded by Daniel Seber.

REQUIRED SUPPLEMENTARY INFORMATION

Exhibit E-1

DeKalb 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	\$ 450,903	\$ 499,326	\$ 516,910	\$ 543,588	\$ 565,648	\$ 587,084	\$ 620,682	\$ 636,257
Interest	832,772	896,508	963,480	1,007,698	1,064,688	1,118,336	1,208,948	1,272,150
Differences Between Actual and Expected Experience	18,397	118,817	(232,528)	(177,218)	(170,886)	326,831	(134,601)	45,657
Changes in Assumptions	0	0	0	527,839	0	0	0	2,175,345
Benefit Payments, Including Refunds of Employee Contributions	(413,560)	(587,776)	(690,781)	(679,155)	(670,013)	(811,833)	(820,203)	(857,519)
Net Change in Total Pension Liability	\$ 888,512	\$ 926,875	\$ 557,081	\$ 1,222,752	\$ 789,437	\$ 1,220,418	\$ 874,826	\$ 3,271,890
Total Pension Liability, Beginning	10,859,496	11,748,008	12,674,883	13,231,964	14,454,716	15,244,153	16,464,571	17,339,397
Total Pension Liability, Ending (a)	\$ 11,748,008	\$ 12,674,883	\$ 13,231,964	\$ 14,454,716	\$ 15,244,153	\$ 16,464,571	\$ 17,339,397	\$ 20,611,287
Plan Fiduciary Net Position								
Contributions - Employer	\$ 420,976	\$ 371,908	\$ 380,998	\$ 395,240	\$ 408,344	\$ 445,436	\$ 449,746	\$ 463,192
Contributions - Employee	357,846	349,028	352,126	365,288	377,399	411,681	415,665	428,092
Net Investment Income	1,764,331	388,277	346,598	1,524,352	1,248,854	1,217,197	872,146	4,764,494
Benefit Payments, Including Refunds of Employee Contributions	(413,560)	(587,776)	(690,781)	(679,155)	(670,013)	(811,833)	(820,203)	(857,519)
Administrative Expense	(10,531)	(14,909)	(22,090)	(25,036)	(28,526)	(26,834)	(25,633)	(25,654)
Other Charges	0	0	0	12	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$ 2,119,062	\$ 506,528	\$ 366,851	\$ 1,580,701	\$ 1,336,058	\$ 1,235,647	\$ 891,721	\$ 4,772,605
Plan Fiduciary Net Position, Beginning	10,428,633	12,547,695	13,054,223	13,421,074	15,001,775	16,337,833	17,573,480	18,465,201
Plan Fiduciary Net Position, Ending (b)	\$ 12,547,695	\$ 13,054,223	\$ 13,421,074	\$ 15,001,775	\$ 16,337,833	\$ 17,573,480	\$ 18,465,201	\$ 23,237,806
Net Pension Liability (Asset), Ending (a - b)	\$ (799,687)	\$ (379,340)	\$ (189,110)	\$ (547,059)	\$ (1,093,680)	\$ (1,108,909)	\$ (1,125,804)	\$ (2,626,519)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	106.81%	102.99%	101.43%	103.78%	107.17%	106.74%	106.49%	112.74%
Covered Payroll	\$ 6,724,834	\$ 6,879,540	\$ 7,042,582	\$ 7,305,724	\$ 7,547,948	\$ 8,233,555	\$ 8,313,252	\$ 8,560,875
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(11.89)%	(5.51)%	(2.69)%	(7.49)%	(14.49)%	(13.47)%	(13.54)%	(30.68)%

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

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

Exhibit E-2

DeKalb 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	\$ 420,976	\$ 371,908	\$ 380,998	\$ 230,130	\$ 224,174	\$ 244,537	\$ 211,988	\$ 218,325	\$ 509,152
Less: Contributions in Relation to the Actuarially Determined Contribution	(420,976)	(371,908)	(380,998)	(395,240)	(408,344)	(445,436)	(449,746)	(463,192)	(509,152)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (165,110)	\$ (184,170)	\$ (200,899)	\$ (237,758)	\$ (244,867)	\$ 0
Covered Payroll	\$ 6,724,834	\$ 6,879,540	\$ 7,042,582	\$ 7,305,724	\$ 7,547,948	\$ 8,233,555	\$ 8,313,252	\$ 8,560,875	\$ 9,411,307
Contributions as a Percentage of Covered Payroll	6.26%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%	5.41%

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

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

Exhibit E-3

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

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	\$ 27,669	\$ 43,375	\$ 51,968	\$ 72,732	\$ 47,376	\$ 62,653	\$ 69,788	\$ 87,637
Less: Contributions in Relation to the Contractually Required Contribution	(27,669)	(43,375)	(51,968)	(72,732)	(47,376)	(62,653)	(69,788)	(116,420)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (28,783)
Covered Payroll	\$ 691,718	\$ 1,084,370	\$ 1,299,202	\$ 1,818,295	\$ 2,442,006	\$ 3,086,348	\$ 3,454,819	\$ 4,360,026
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.67%

Note 1: 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%

Note 2: Ten years of data will be presented when available.

Note 3: The school department paid more for FYE 2022 than required due to an error in March 2022. The correct amount of 2.01% was paid for July 2021 through February 2022; however, in March 2022, the percentage was changed to 4% in error.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	\$ 995,164	\$ 968,749	\$ 926,674	\$ 922,414	\$ 892,162	\$ 973,695	\$ 981,135	\$ 957,826	\$ 1,006,135
Less: Contributions in Relation to the Contractually Required Contribution	(995,164)	(968,749)	(926,674)	(922,414)	(892,162)	(973,695)	(981,135)	(957,826)	(1,006,135)
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 11,206,799	\$ 10,716,254	\$ 10,250,832	\$ 10,203,712	\$ 9,825,557	\$ 9,308,744	\$ 9,229,861	\$ 9,326,445	\$ 9,768,301
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%

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

Exhibit E-5

DeKalb County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented DeKalb 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)	0.326051%	0.246447%	0.197947%	0.208072%	0.230772%	0.244578%	0.239383%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (13,393)	\$ (25,656)	\$ (52,226)	\$ (94,366)	\$ (130,268)	\$ (139,077)	\$ (259,303)
Covered Payroll	\$ 691,718	\$ 1,084,370	\$ 1,299,202	\$ 1,818,295	\$ 2,442,006	\$ 3,086,348	\$ 3,454,819
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)%	(4.51)%	(7.51)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%

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

Exhibit E-6

DeKalb County, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented DeKalb 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)	0.285524%	0.286263%	0.283972%	0.288652%	0.280596%	0.277613%	0.277318%	0.284155%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (46,396)	\$ 117,263	\$ 1,774,668	\$ (94,440)	\$ (987,395)	\$ (2,854,357)	\$ (2,114,756)	\$ (12,256,276)
Covered Payroll	\$ 11,206,799	\$ 10,716,254	\$ 10,250,832	\$ 10,203,712	\$ 9,825,557	\$ 9,308,744	\$ 9,229,861	\$ 9,326,445
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)%	(30.66)%	(22.91)%	(131.41)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	99.81%	100.14%	101.49%	104.28%	103.09%	116.13%

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

Exhibit E-7

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 17,206	\$ 16,531	\$ 18,087	\$ 19,779	\$ 24,276
Interest	4,612	6,071	5,996	6,347	4,546
Differences Between Actual and Expected Experience	0	(35,060)	(16,834)	(20,582)	0
Changes in Assumptions or Other Inputs	(7,591)	8,128	8,190	16,719	(209,196)
Benefit Payments	0	(1,927)	(2,292)	(1,622)	(2,111)
Net Change in Total OPEB Liability	\$ 14,227	\$ (6,257)	\$ 13,147	\$ 20,641	\$ (182,485)
Total OPEB Liability, Beginning	140,727	154,954	148,697	161,844	182,485
Total OPEB Liability, Ending	<u>\$ 154,954</u>	<u>\$ 148,697</u>	<u>\$ 161,844</u>	<u>\$ 182,485</u>	<u>\$ -</u>
Covered Employee Payroll	\$ 4,562,878	\$ 4,953,602	\$ 5,269,723	\$ 5,414,319	\$ -
Net OPEB Liability as a Percentage of Covered Employee Payroll	3.40%	3.00%	3.07%	3.37%	0.00%

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:

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

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

Note 4: In prior years, DeKalb County offered OPEB benefits to its retirees; however, during the fiscal year ended June 30, 2022, the county elected to opt out of providing these benefits.

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 197,436	\$ 182,348	\$ 165,295	\$ 149,364	\$ 190,857
Interest	108,676	128,979	116,804	117,991	89,927
Differences Between Actual and Expected Experience	0	(590,821)	281,965	34,854	(285,237)
Changes in Assumptions or Other Inputs	(173,338)	100,114	(248,968)	512,318	683,101
Benefit Payments	(210,690)	(222,249)	(179,227)	(148,913)	(147,622)
Net Change in Total OPEB Liability	\$ (77,916)	\$ (401,629)	\$ 135,869	\$ 665,614	\$ 531,026
Total OPEB Liability, Beginning	3,629,693	3,551,777	3,150,148	3,286,017	3,951,631
Total OPEB Liability, Ending	\$ 3,551,777	\$ 3,150,148	\$ 3,286,017	\$ 3,951,631	\$ 4,482,657
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 1,277,095	\$ 1,083,222	\$ 1,272,881	\$ 1,485,789	\$ 1,638,097
Employer Proportionate Share of the Total OPEB Liability	2,274,682	2,066,926	2,013,136	2,465,842	2,844,560
Covered Employee Payroll	\$ 14,630,934	\$ 15,009,641	\$ 15,217,018	\$ 15,750,305	\$ 17,761,928
Net OPEB Liability as a Percentage of Covered Employee Payroll	24.28%	20.99%	21.59%	25.09%	25.24%

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.

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

Courthouse and Jail Maintenance Fund – The Courthouse and Jail Maintenance Fund is used to account for a special tax levied by private act on litigation.

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

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

General Debt Service Fund

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

General 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.

Exhibit F-1

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

	Special Revenue Funds				Debt Service Fund
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 27,117	\$ 27,117	\$ 0
Equity in Pooled Cash and Investments	67,265	86,903	0	154,168	2,002,335
Accounts Receivable	0	0	32,295	32,295	0
Due from Other Governments	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	663,887
Allowance for Uncollectible Property Taxes	0	0	0	0	(10,681)
Total Assets	<u>\$ 67,265</u>	<u>\$ 86,903</u>	<u>\$ 59,412</u>	<u>\$ 213,580</u>	<u>\$ 2,655,541</u>
<u>LIABILITIES</u>					
Due to Other Funds	\$ 0	\$ 0	\$ 34,843	\$ 34,843	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 34,843</u>	<u>\$ 34,843</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 643,710
Deferred Delinquent Property Taxes	0	0	0	0	7,673
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 651,383</u>
<u>FUND BALANCES</u>					
Restricted:					
Restricted for General Government	\$ 67,265	\$ 0	\$ 0	\$ 67,265	\$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Fund
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
<u>FUND BALANCES (Cont.)</u>					
Restricted (Cont.):					
Restricted for Public Safety	\$ 0	\$ 86,903	\$ 0	\$ 86,903	\$ 0
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	2,004,158
Committed:					
Committed for Finance	0	0	24,569	24,569	0
Total Fund Balances	<u>\$ 67,265</u>	<u>\$ 86,903</u>	<u>\$ 24,569</u>	<u>\$ 178,737</u>	<u>\$ 2,004,158</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 67,265</u>	<u>\$ 86,903</u>	<u>\$ 59,412</u>	<u>\$ 213,580</u>	<u>\$ 2,655,541</u>

(Continued)

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

	<u>Capital Projects Fund</u>		<u>Total Nonmajor Governmental Funds</u>	
	General Capital Projects			
<u>ASSETS</u>				
Cash	\$	0	\$	27,117
Equity in Pooled Cash and Investments		1,702,448		3,858,951
Accounts Receivable		0		32,295
Due from Other Governments		840		840
Property Taxes Receivable		459,096		1,122,983
Allowance for Uncollectible Property Taxes		(7,391)		(18,072)
Total Assets	\$	2,154,993	\$	5,024,114
<u>LIABILITIES</u>				
Due to Other Funds	\$	0	\$	34,843
Total Liabilities	\$	0	\$	34,843
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$	445,131	\$	1,088,841
Deferred Delinquent Property Taxes		5,312		12,985
Total Deferred Inflows of Resources	\$	450,443	\$	1,101,826
<u>FUND BALANCES</u>				
Restricted:				
Restricted for General Government	\$	0	\$	67,265

(Continued)

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

	<u>Capital Projects Fund</u>		<u>Total Nonmajor Governmental Funds</u>	
	General Capital Projects			
<u>FUND BALANCES (Cont.)</u>				
Restricted (Cont.):				
Restricted for Public Safety	\$	0	\$	86,903
Restricted for Capital Outlay		1,704,550		1,704,550
Restricted for Debt Service		0		2,004,158
Committed:				
Committed for Finance		0		24,569
Total Fund Balances	\$	1,704,550	\$	3,887,445
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$	 2,154,993	 \$	 5,024,114

Exhibit F-2

DeKalb 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				Debt Service Fund
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
<u>Revenues</u>					
Local Taxes	\$ 66,769	\$ 0	\$ 0	\$ 66,769	\$ 676,633
Fines, Forfeitures, and Penalties	0	27,025	0	27,025	0
Charges for Current Services	0	0	144,921	144,921	0
Other Local Revenues	0	26,529	0	26,529	0
Federal Government	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	140,000
Total Revenues	\$ 66,769	\$ 53,554	\$ 144,921	\$ 265,244	\$ 816,633
<u>Expenditures</u>					
Current:					
General Government	\$ 65,109	\$ 0	\$ 0	\$ 65,109	\$ 0
Finance	0	0	149,520	149,520	0
Public Safety	0	9,270	0	9,270	0
Other Operations	0	263	0	263	0
Support Services	0	6,302	0	6,302	0
Debt Service:					
Principal on Debt	0	0	0	0	1,075,000
Interest on Debt	0	0	0	0	124,783
Other Debt Service	0	0	0	0	14,840
Capital Projects	0	0	0	0	0
Total Expenditures	\$ 65,109	\$ 15,835	\$ 149,520	\$ 230,464	\$ 1,214,623

(Continued)

Exhibit F-2

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

	Special Revenue Funds				Debt Service Fund
	Courthouse and Jail Maintenance	Drug Control	Constitu - tional Officers - Fees	Total	General Debt Service
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,660	\$ 37,719	\$ (4,599)	\$ 34,780	\$ (397,990)
<u>Other Financing Sources (Uses)</u>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,445
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 415,445
Net Change in Fund Balances	\$ 1,660	\$ 37,719	\$ (4,599)	\$ 34,780	\$ 17,455
Fund Balance, July 1, 2021	65,605	49,184	29,168	143,957	1,986,703
Fund Balance, June 30, 2022	\$ 67,265	\$ 86,903	\$ 24,569	\$ 178,737	\$ 2,004,158

(Continued)

Exhibit F-2

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

	<u>Capital Projects Fund</u>		Total Nonmajor Governmental Funds	
	General Capital Projects			
<u>Revenues</u>				
Local Taxes	\$	467,922	\$	1,211,324
Fines, Forfeitures, and Penalties		0		27,025
Charges for Current Services		0		144,921
Other Local Revenues		28,500		55,029
Federal Government		151,197		151,197
Other Governments and Citizens Groups		0		140,000
Total Revenues	\$	647,619	\$	1,729,496
<u>Expenditures</u>				
Current:				
General Government	\$	0	\$	65,109
Finance		0		149,520
Public Safety		0		9,270
Other Operations		0		263
Support Services		0		6,302
Debt Service:				
Principal on Debt		0		1,075,000
Interest on Debt		0		124,783
Other Debt Service		0		14,840
Capital Projects		748,129		748,129
Total Expenditures	\$	748,129	\$	2,193,216

(Continued)

Exhibit F-2

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

	Capital Projects Fund		Total Nonmajor Governmental Funds	
	General Capital Projects			
Excess (Deficiency) of Revenues Over Expenditures	\$	(100,510)	\$	(463,720)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$	0	\$	415,445
Total Other Financing Sources (Uses)	\$	0	\$	415,445
Net Change in Fund Balances	\$	(100,510)	\$	(48,275)
Fund Balance, July 1, 2021		1,805,060		3,935,720
Fund Balance, June 30, 2022	\$	1,704,550	\$	3,887,445

Exhibit F-3

DeKalb County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Courthouse and Jail Maintenance Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 66,769	\$ 66,115	\$ 66,115	\$ 654
Total Revenues	\$ 66,769	\$ 66,115	\$ 66,115	\$ 654
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 65,109	\$ 67,000	\$ 67,000	\$ 1,891
Total Expenditures	\$ 65,109	\$ 67,000	\$ 67,000	\$ 1,891
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,660	\$ (885)	\$ (885)	\$ 2,545
Net Change in Fund Balance	\$ 1,660	\$ (885)	\$ (885)	\$ 2,545
Fund Balance, July 1, 2021	65,605	59,397	59,397	6,208
Fund Balance, June 30, 2022	\$ 67,265	\$ 58,512	\$ 58,512	\$ 8,753

Exhibit F-4

DeKalb 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		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 27,025	\$ 21,000	\$ 21,000	\$ 6,025
Other Local Revenues	26,529	100	26,629	(100)
Total Revenues	<u>\$ 53,554</u>	<u>\$ 21,100</u>	<u>\$ 47,629</u>	<u>\$ 5,925</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Sheriff's Department	\$ 9,270	\$ 7,000	\$ 33,029	\$ 23,759
Drug Enforcement	0	10,000	10,000	10,000
<u>Other Operations</u>				
Other Charges	263	300	300	37
<u>Support Services</u>				
Other Student Support	6,302	6,800	7,300	998
Total Expenditures	<u>\$ 15,835</u>	<u>\$ 24,100</u>	<u>\$ 50,629</u>	<u>\$ 34,794</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 37,719</u>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 40,719</u>
Net Change in Fund Balance	\$ 37,719	\$ (3,000)	\$ (3,000)	\$ 40,719
Fund Balance, July 1, 2021	<u>49,184</u>	<u>48,254</u>	<u>48,254</u>	<u>930</u>
Fund Balance, June 30, 2022	<u><u>\$ 86,903</u></u>	<u><u>\$ 45,254</u></u>	<u><u>\$ 45,254</u></u>	<u><u>\$ 41,649</u></u>

Exhibit F-5

DeKalb 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		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 676,633	\$ 644,599	\$ 644,599	\$ 32,034
Other Governments and Citizens Groups	140,000	140,000	140,000	0
Total Revenues	\$ 816,633	\$ 784,599	\$ 784,599	\$ 32,034
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 585,000	\$ 575,000	\$ 585,000	\$ 0
Education	490,000	490,000	490,000	0
<u>Interest on Debt</u>				
General Government	56,838	68,338	58,338	1,500
Education	67,945	67,945	67,945	0
<u>Other Debt Service</u>				
General Government	14,455	16,500	16,500	2,045
Education	385	2,500	2,500	2,115
Total Expenditures	\$ 1,214,623	\$ 1,220,283	\$ 1,220,283	\$ 5,660
Excess (Deficiency) of Revenues Over Expenditures	\$ (397,990)	\$ (435,684)	\$ (435,684)	\$ 37,694
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 415,445	\$ 415,445	\$ 415,445	\$ 0
Total Other Financing Sources	\$ 415,445	\$ 415,445	\$ 415,445	\$ 0
Net Change in Fund Balance	\$ 17,455	\$ (20,239)	\$ (20,239)	\$ 37,694
Fund Balance, July 1, 2021	1,986,703	1,984,214	1,984,214	2,489
Fund Balance, June 30, 2022	\$ 2,004,158	\$ 1,963,975	\$ 1,963,975	\$ 40,183

Exhibit F-6

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 467,922	\$ 447,338	\$ 447,338	\$ 20,584
Other Local Revenues	28,500	0	28,500	0
Federal Government	151,197	0	150,693	504
Total Revenues	<u>\$ 647,619</u>	<u>\$ 447,338</u>	<u>\$ 626,531</u>	<u>\$ 21,088</u>
<u>Expenditures</u>				
<u>Capital Projects</u>				
General Administration Projects	\$ 63,329	\$ 154,300	\$ 154,300	\$ 90,971
Public Safety Projects	613,017	588,000	767,193	154,176
Public Health and Welfare Projects	71,783	145,000	145,000	73,217
Total Expenditures	<u>\$ 748,129</u>	<u>\$ 887,300</u>	<u>\$ 1,066,493</u>	<u>\$ 318,364</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (100,510)</u>	<u>\$ (439,962)</u>	<u>\$ (439,962)</u>	<u>\$ 339,452</u>
Net Change in Fund Balance	\$ (100,510)	\$ (439,962)	\$ (439,962)	\$ 339,452
Fund Balance, July 1, 2021	<u>1,805,060</u>	<u>1,958,322</u>	<u>1,958,322</u>	<u>(153,262)</u>
Fund Balance, June 30, 2022	<u><u>\$ 1,704,550</u></u>	<u><u>\$ 1,518,360</u></u>	<u><u>\$ 1,518,360</u></u>	<u><u>\$ 186,190</u></u>

Custodial Funds

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

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

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

Exhibit G-1

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

	<u>Custodial Funds</u>		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,952,495	\$ 2,952,495
Accounts Receivable	0	488	488
Due from Other Governments	277,831	0	277,831
Notes Receivable - Long-term	0	126,023	126,023
Total Assets	<u>\$ 277,831</u>	<u>\$ 3,079,006</u>	<u>\$ 3,356,837</u>
<u>LIABILITIES</u>			
Due to Other Taxing Units	\$ 277,831	\$ 0	\$ 277,831
Total Liabilities	<u>\$ 277,831</u>	<u>\$ 0</u>	<u>\$ 277,831</u>
<u>NET POSITION</u>			
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 0</u>	<u>\$ 3,079,006</u>	<u>\$ 3,079,006</u>
Total Net Position	<u>\$ 0</u>	<u>\$ 3,079,006</u>	<u>\$ 3,079,006</u>

Exhibit G-2

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

	Custodial Funds		
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Total
<u>Additions</u>			
Sales Tax Collections for Other Governments	\$ 1,567,057	\$ 0	\$ 1,567,057
Fines/Fees and Other Collections	0	11,314,083	11,314,083
Total Additions	\$ 1,567,057	\$ 11,314,083	\$ 12,881,140
<u>Deductions</u>			
Payment of Sales Tax Collections for Other Governments	\$ 1,567,057	\$ 0	\$ 1,567,057
Payments to State	0	3,645,498	3,645,498
Payments to County/City	0	851,176	851,176
Payments to Individuals and Others	0	7,206,975	7,206,975
Total Deductions	\$ 1,567,057	\$ 11,703,649	\$ 13,270,706
Change in Net Position	\$ 0	\$ (389,566)	\$ (389,566)
Net Position July 1, 2021	0	3,468,572	3,468,572
Net Position June 30, 2022	\$ 0	\$ 3,079,006	\$ 3,079,006

DeKalb County School Department

This section presents combining and individual fund financial statements for the DeKalb County School Department, a discretely presented component unit. The school department uses a General Fund, three 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.

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 H-1

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 14,717,322	\$ 20,583	\$ 2,551,701	\$ 13,520	\$ (12,131,518)
Support Services	9,073,447	0	908,356	0	(8,165,091)
Operation of Non-instructional Services	3,696,991	96,038	3,070,480	0	(530,473)
Total Governmental Activities	<u>\$ 27,487,760</u>	<u>\$ 116,621</u>	<u>\$ 6,530,537</u>	<u>\$ 13,520</u>	<u>\$ (20,827,082)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 3,388,552
Mixed Drink Tax					34,284
Grants and Contributions Not Restricted to Specific Programs					20,696,666
Miscellaneous					20,015
Total General Revenues					<u>\$ 24,139,517</u>
Change in Net Position					\$ 3,312,435
Net Position, July 1, 2021					<u>26,877,878</u>
Net Position, June 30, 2022					<u><u>\$ 30,190,313</u></u>

Exhibit H-2

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 588,980	\$ 588,980
Equity in Pooled Cash and Investments	12,010,981	88,528	1,390,547	13,490,056
Inventories	0	0	641	641
Due from Other Governments	452,253	0	28,776	481,029
Property Taxes Receivable	3,346,588	0	0	3,346,588
Allowance for Uncollectible Property Taxes	(69,636)	0	0	(69,636)
Restricted Assets	286,583	0	0	286,583
Total Assets	<u>\$ 16,026,769</u>	<u>\$ 88,528</u>	<u>\$ 2,008,944</u>	<u>\$ 18,124,241</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 292	\$ 0	\$ 1,300	\$ 1,592
Accrued Payroll	334	0	0	334
Payroll Deductions Payable	953,230	5,287	0	958,517
Total Liabilities	<u>\$ 953,856</u>	<u>\$ 5,287</u>	<u>\$ 1,300</u>	<u>\$ 960,443</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 3,208,843	\$ 0	\$ 0	\$ 3,208,843
Deferred Delinquent Property Taxes	64,828	0	0	64,828
Total Deferred Inflows of Resources	<u>\$ 3,273,671</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,273,671</u>
<u>FUND BALANCES</u>				
Nonspendable:				
Inventory	\$ 0	\$ 0	\$ 641	\$ 641

(Continued)

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

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	School Federal Projects	Other Govern- mental Funds	
<u>FUND BALANCES (Cont.)</u>				
Restricted:				
Restricted for Education	\$ 5,315	\$ 3,241	\$ 1,795,194	\$ 1,803,750
Restricted for Capital Outlay	0	0	211,809	211,809
Restricted for Hybrid Retirement Stabilization Funds	286,583	0	0	286,583
Committed:				
Committed for Education	0	80,000	0	80,000
Assigned:				
Assigned for Education	25,724	0	0	25,724
Unassigned	11,481,620	0	0	11,481,620
Total Fund Balances	<u>\$ 11,799,242</u>	<u>\$ 83,241</u>	<u>\$ 2,007,644</u>	<u>\$ 13,890,127</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,026,769</u>	<u>\$ 88,528</u>	<u>\$ 2,008,944</u>	<u>\$ 18,124,241</u>

Exhibit H-3

DeKalb County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
Discretely Presented DeKalb 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 H-2)		\$ 13,890,127
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,254,587	
Add: buildings and improvements net of accumulated depreciation	9,138,162	
Add: other capital assets net of accumulated depreciation	<u>1,439,465</u>	11,832,214
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: OPEB liability		(2,844,560)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions/OPEB will be amortized and recognized as components of pension/OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 5,476,017	
Less: deferred inflows of resources related to pensions	(12,036,795)	
Add: deferred outflows of resources related to OPEB	993,050	
Less: deferred inflows of resources related to OPEB	<u>(666,443)</u>	(6,234,171)
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	\$ 966,296	
Add: net pension asset - teacher retirement plan	259,303	
Add: net pension asset - teacher legacy pension plan	<u>12,256,276</u>	13,481,875
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		<u>64,828</u>
Net position of governmental activities (Exhibit A)		<u>\$ 30,190,313</u>

Exhibit H-4

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>				
Local Taxes	\$ 3,422,836	\$ 0	\$ 0	\$ 3,422,836
Licenses and Permits	1,630	0	0	1,630
Charges for Current Services	20,895	0	92,909	113,804
Other Local Revenues	40,348	0	729,294	769,642
State of Tennessee	19,126,791	0	16,320	19,143,111
Federal Government	237,316	3,193,040	2,570,515	6,000,871
Other Governments and Citizens Groups	1,553,520	0	0	1,553,520
Total Revenues	<u>\$ 24,403,336</u>	<u>\$ 3,193,040</u>	<u>\$ 3,409,038</u>	<u>\$ 31,005,414</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 14,885,911	\$ 2,293,713	\$ 0	\$ 17,179,624
Support Services	8,565,180	616,682	0	9,181,862
Operation of Non-Instructional Services	592,942	236,052	2,817,779	3,646,773
Capital Outlay	731,233	43,282	0	774,515
Debt Service:				
Principal on Debt	140,000	0	0	140,000
Total Expenditures	<u>\$ 24,915,266</u>	<u>\$ 3,189,729</u>	<u>\$ 2,817,779</u>	<u>\$ 30,922,774</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (511,930)</u>	<u>\$ 3,311</u>	<u>\$ 591,259</u>	<u>\$ 82,640</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 3,500	\$ 0	\$ 0	\$ 3,500
Transfers Out	0	(3,500)	0	(3,500)
Total Other Financing Sources (Uses)	<u>\$ 3,500</u>	<u>\$ (3,500)</u>	<u>\$ 0</u>	<u>\$ 0</u>

(Continued)

Exhibit H-4

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

	Major Funds		Nonmajor Funds	
	General Purpose School	School Federal Projects	Other Govern- mental Funds	Total Governmental Funds
Net Change in Fund Balances	\$ (508,430)	\$ (189)	\$ 591,259	\$ 82,640
Fund Balance, July 1, 2021	12,307,672	83,430	1,416,385	13,807,487
Fund Balance, June 30, 2022	\$ 11,799,242	\$ 83,241	\$ 2,007,644	\$ 13,890,127

Exhibit H-5

DeKalb County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Discretely Presented DeKalb 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 H-4)		\$	82,640
(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	\$	700,625	
Less: current-year depreciation expense		(623,399)	77,226
(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	\$	64,828	
Less: deferred delinquent property taxes and other deferred June 30, 2021		(64,828)	0
(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in OPEB liability	\$	(378,718)	
Change in deferred outflows related to OPEB		341,791	
Change in deferred inflows related to OPEB		(88,836)	
Change in net pension asset - agent plan		554,252	
Change in net pension asset - teacher retirement plan		120,226	
Change in net pension asset - teacher legacy pension plan		10,141,520	
Change in deferred outflows related to pensions		3,315,887	
Change in deferred inflows related to pensions		(10,853,553)	3,152,569
Change in net position of governmental activities (Exhibit B)		\$	<u>3,312,435</u>

Exhibit H-6

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

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Central Cafeteria</u>	<u>Internal School</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>ASSETS</u>					
Cash	\$ 0	\$ 588,980	\$ 588,980	\$ 0	\$ 588,980
Equity in Pooled Cash and Investments	1,178,738	0	1,178,738	211,809	1,390,547
Inventories	0	641	641	0	641
Due from Other Governments	28,776	0	28,776	0	28,776
Total Assets	<u>\$ 1,207,514</u>	<u>\$ 589,621</u>	<u>\$ 1,797,135</u>	<u>\$ 211,809</u>	<u>\$ 2,008,944</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 1,300	\$ 1,300	\$ 0	\$ 1,300
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>\$ 0</u>	<u>\$ 1,300</u>
<u>FUND BALANCES</u>					
Nonspendable:					
Inventory	\$ 0	\$ 641	\$ 641	\$ 0	\$ 641
Restricted:					
Restricted for Education	1,207,514	587,680	1,795,194	0	1,795,194
Restricted for Capital Outlay	0	0	0	211,809	211,809
Total Fund Balances	<u>\$ 1,207,514</u>	<u>\$ 588,321</u>	<u>\$ 1,795,835</u>	<u>\$ 211,809</u>	<u>\$ 2,007,644</u>
Total Liabilities and Fund Balances	<u>\$ 1,207,514</u>	<u>\$ 589,621</u>	<u>\$ 1,797,135</u>	<u>\$ 211,809</u>	<u>\$ 2,008,944</u>

Exhibit H-7

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

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	Central Cafeteria	Internal School	Total	Education Capital Projects	
<u>Revenues</u>					
Charges for Current Services	\$ 92,909	\$ 0	\$ 92,909	\$ 0	\$ 92,909
Other Local Revenues	2,468	726,826	729,294	0	729,294
State of Tennessee	16,320	0	16,320	0	16,320
Federal Government	2,570,515	0	2,570,515	0	2,570,515
Total Revenues	\$ 2,682,212	\$ 726,826	\$ 3,409,038	\$ 0	\$ 3,409,038
<u>Expenditures</u>					
Current:					
Operation of Non-Instructional Services	\$ 2,050,442	\$ 767,337	\$ 2,817,779	\$ 0	\$ 2,817,779
Total Expenditures	\$ 2,050,442	\$ 767,337	\$ 2,817,779	\$ 0	\$ 2,817,779
Excess (Deficiency) of Revenues Over Expenditures	\$ 631,770	\$ (40,511)	\$ 591,259	\$ 0	\$ 591,259
Net Change in Fund Balances	\$ 631,770	\$ (40,511)	\$ 591,259	\$ 0	\$ 591,259
Fund Balance, July 1, 2021	575,744	628,832	1,204,576	211,809	1,416,385
Fund Balance, June 30, 2022	\$ 1,207,514	\$ 588,321	\$ 1,795,835	\$ 211,809	\$ 2,007,644

Exhibit H-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 3,422,836	\$ 0	\$ 3,422,836	\$ 4,787,265	\$ 4,787,265	\$ (1,364,429)
Licenses and Permits	1,630	0	1,630	1,000	1,000	630
Charges for Current Services	20,895	0	20,895	42,000	42,000	(21,105)
Other Local Revenues	40,348	0	40,348	59,500	79,484	(39,136)
State of Tennessee	19,126,791	0	19,126,791	18,569,903	19,500,213	(373,422)
Federal Government	237,316	0	237,316	280,000	355,389	(118,073)
Other Governments and Citizens Groups	1,553,520	0	1,553,520	0	12,170	1,541,350
Total Revenues	\$ 24,403,336	\$ 0	\$ 24,403,336	\$ 23,739,668	\$ 24,777,521	\$ (374,185)
<u>Expenditures</u>						
<u>Instruction</u>						
Regular Instruction Program	\$ 11,617,382	\$ 0	\$ 11,617,382	\$ 12,800,686	\$ 13,086,521	\$ 1,469,139
Alternative Instruction Program	116,608	0	116,608	133,705	133,705	17,097
Special Education Program	2,365,470	(2,000)	2,363,470	2,549,000	2,562,000	198,530
Career and Technical Education Program	786,451	0	786,451	839,750	839,750	53,299
<u>Support Services</u>						
Attendance	153,053	0	153,053	176,335	176,335	23,282
Health Services	366,947	0	366,947	398,003	397,465	30,518
Other Student Support	735,070	(136,840)	598,230	644,100	677,440	79,210
Regular Instruction Program	661,607	0	661,607	726,429	738,599	76,992
Special Education Program	598,741	0	598,741	584,200	646,589	47,848
Technology	322,845	0	322,845	363,760	363,760	40,915
Other Programs	183,426	0	183,426	99,999	183,426	0
Board of Education	384,369	0	384,369	480,145	494,645	110,276
Director of Schools	155,338	0	155,338	175,985	177,164	21,826

(Continued)

Exhibit H-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Support Services (Cont.)</u>						
Office of the Principal	\$ 1,457,192	\$ 0	\$ 1,457,192	\$ 1,564,200	\$ 1,581,471	\$ 124,279
Fiscal Services	200,674	(2,000)	198,674	217,430	217,430	18,756
Operation of Plant	1,390,436	0	1,390,436	1,434,060	1,434,060	43,624
Maintenance of Plant	361,710	0	361,710	364,395	403,759	42,049
Transportation	1,593,772	(2,550)	1,591,222	1,766,683	1,821,701	230,479
<u>Operation of Non-Instructional Services</u>						
Food Service	4,112	0	4,112	0	7,000	2,888
Community Services	104,111	0	104,111	0	389,898	285,787
Early Childhood Education	484,719	(4,000)	480,719	489,179	513,179	32,460
<u>Capital Outlay</u>						
Regular Capital Outlay	731,233	(495,700)	235,533	370,000	370,000	134,467
<u>Principal on Debt</u>						
Education	140,000	0	140,000	140,000	140,000	0
Total Expenditures	\$ 24,915,266	\$ (643,090)	\$ 24,272,176	\$ 26,318,044	\$ 27,355,897	\$ 3,083,721
Excess (Deficiency) of Revenues						
Over Expenditures	\$ (511,930)	\$ 643,090	\$ 131,160	\$ (2,578,376)	\$ (2,578,376)	\$ 2,709,536
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 10,000	\$ (10,000)
Transfers In	3,500	0	3,500	6,000	6,000	(2,500)
Total Other Financing Sources	\$ 3,500	\$ 0	\$ 3,500	\$ 16,000	\$ 16,000	\$ (12,500)

(Continued)

Exhibit H-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Net Change in Fund Balance	\$ (508,430)	\$ 643,090	\$ 134,660	\$ (2,562,376)	\$ (2,562,376)	\$ 2,697,036
Fund Balance, July 1, 2021	12,307,672	(643,090)	11,664,582	7,804,614	7,804,614	3,859,968
Fund Balance, June 30, 2022	\$ 11,799,242	\$ 0	\$ 11,799,242	\$ 5,242,238	\$ 5,242,238	\$ 6,557,004

Exhibit H-9

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Federal Government	\$ 3,193,040	\$ 0	\$ 3,193,040	\$ 12,074,763	\$ 12,694,598	\$ (9,501,558)
Total Revenues	\$ 3,193,040	\$ 0	\$ 3,193,040	\$ 12,074,763	\$ 12,694,598	\$ (9,501,558)
<u>Expenditures</u>						
<u>Instruction</u>						
Regular Instruction Program	\$ 1,482,917	\$ (113,353)	\$ 1,369,564	\$ 6,382,548	\$ 6,246,609	\$ 4,877,045
Special Education Program	761,793	0	761,793	839,285	930,387	168,594
Career and Technical Education Program	49,003	0	49,003	52,982	49,003	0
<u>Support Services</u>						
Health Services	885	0	885	52,394	52,394	51,509
Other Student Support	106,844	0	106,844	329,731	349,993	243,149
Regular Instruction Program	325,327	0	325,327	2,790,116	2,905,316	2,579,989
Special Education Program	130,088	0	130,088	245,176	320,648	190,560
Career and Technical Education Program	978	0	978	1,000	978	0
Fiscal Services	0	0	0	46,200	46,200	46,200
Operation of Plant	34,000	(34,000)	0	592,000	1,216,072	1,216,072
Maintenance of Plant	17,204	0	17,204	73,198	18,922	1,718
Transportation	1,356	0	1,356	87,390	69,051	67,695
<u>Operation of Non-Instructional Services</u>						
Food Service	23,982	(4,000)	19,982	176,006	76,006	56,024
Community Services	212,070	0	212,070	366,237	366,237	154,167
<u>Capital Outlay</u>						
Regular Capital Outlay	43,282	0	43,282	37,000	43,282	0
Total Expenditures	\$ 3,189,729	\$ (151,353)	\$ 3,038,376	\$ 12,071,263	\$ 12,691,098	\$ 9,652,722

(Continued)

Exhibit H-9

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,311	\$ 151,353	\$ 154,664	\$ 3,500	\$ 3,500	\$ 151,164
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (3,500)	\$ 0	\$ (3,500)	\$ (3,500)	\$ (3,500)	\$ 0
Total Other Financing Sources	\$ (3,500)	\$ 0	\$ (3,500)	\$ (3,500)	\$ (3,500)	\$ 0
Net Change in Fund Balance	\$ (189)	\$ 151,353	\$ 151,164	\$ 0	\$ 0	\$ 151,164
Fund Balance, July 1, 2021	83,430	(151,353)	(67,923)	0	0	(67,923)
Fund Balance, June 30, 2022	\$ 83,241	\$ 0	\$ 83,241	\$ 0	\$ 0	\$ 83,241

Exhibit H-10

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 92,909	\$ 0	\$ 92,909	\$ 90,000	\$ 90,000	\$ 2,909
Other Local Revenues	2,468	0	2,468	35,000	35,000	(32,532)
State of Tennessee	16,320	0	16,320	0	0	16,320
Federal Government	2,570,515	0	2,570,515	2,266,870	2,266,870	303,645
Total Revenues	\$ 2,682,212	\$ 0	\$ 2,682,212	\$ 2,391,870	\$ 2,391,870	\$ 290,342
<u>Expenditures</u>						
<u>Operation of Non-Instructional Services</u>						
Food Service	\$ 2,050,442	\$ (1,816)	\$ 2,048,626	\$ 2,470,550	\$ 2,470,550	\$ 421,924
Total Expenditures	\$ 2,050,442	\$ (1,816)	\$ 2,048,626	\$ 2,470,550	\$ 2,470,550	\$ 421,924
Excess (Deficiency) of Revenues Over Expenditures	\$ 631,770	\$ 1,816	\$ 633,586	\$ (78,680)	\$ (78,680)	\$ 712,266
Net Change in Fund Balance	\$ 631,770	\$ 1,816	\$ 633,586	\$ (78,680)	\$ (78,680)	\$ 712,266
Fund Balance, July 1, 2021	575,744	(1,816)	573,928	78,680	78,680	495,248
Fund Balance, June 30, 2022	\$ 1,207,514	\$ 0	\$ 1,207,514	\$ 0	\$ 0	\$ 1,207,514

MISCELLANEOUS SCHEDULES

Exhibit I-1

DeKalb County, Tennessee
Schedule of Changes in Long-term Bonds and Notes
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
<u>BONDS PAYABLE</u>							
<u>Payable through General Debt Service Fund</u>							
General Obligation Refunding, Series 2018	\$ 2,615,000	2 to 2.5 %	2-8-18	2-1-25	\$ 1,540,000	\$ 370,000	\$ 1,170,000
General Obligation Improvement Bonds, Series 2018	1,500,000	2 to 2.5	2-8-18	2-1-25	885,000	215,000	670,000
General Obligation School Bonds, Series 2013	3,000,000	2 to 3.25	10-28-13	10-1-28	1,740,000	195,000	1,545,000
Total Bonds Payable					<u>\$ 4,165,000</u>	<u>\$ 780,000</u>	<u>\$ 3,385,000</u>
<u>NOTES PAYABLE</u>							
<u>Payable through General Debt Service Fund</u>							
School Capital Outlay Notes, Series 2012	3,400,000	1 to 2	9-21-12	3-1-25	<u>\$ 1,220,000</u>	<u>\$ 295,000</u>	<u>\$ 925,000</u>
Total Notes Payable					<u>\$ 1,220,000</u>	<u>\$ 295,000</u>	<u>\$ 925,000</u>

Exhibit I-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	\$ 800,000	\$ 85,624	\$ 885,624
2024	815,000	66,413	881,413
2025	845,000	45,697	890,697
2026	220,000	25,484	245,484
2027	225,000	18,975	243,975
2028	235,000	11,780	246,780
2029	245,000	3,983	248,983
Total	<u>\$ 3,385,000</u>	<u>\$ 257,956</u>	<u>\$ 3,642,956</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2023	\$ 300,000	\$ 15,500	\$ 315,500
2024	310,000	9,400	319,400
2025	315,000	3,150	318,150
Total	<u>\$ 925,000</u>	<u>\$ 28,050</u>	<u>\$ 953,050</u>

Exhibit I-3

DeKalb County, Tennessee
Schedule of Notes Receivable
For the Year Ended June 30, 2022

Description	Original Amount of Loan	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-21	Issued During Period	Balance 6-30-22
<u>Constitutional Officers - Custodial Fund</u>							
Snow	\$ 18,000	7-13-04	(1)	(2)	\$ 16,400	\$ 0	\$ 16,400
Johnson	12,500	12-19-07	(1)	(2)	11,923	0	11,923
Scott	80,000	5-4-12	(1)	(2)	80,000	0	80,000
Taylor	22,000	5-11-20	(1)	(2)	16,100	1,600	17,700
Total					<u>\$ 124,423</u>	<u>\$ 1,600</u>	<u>\$ 126,023</u>

- (1) Five years after borrower begins his/her practice according to the individual court order authorizing each loan.
(2) Two percent below prime interest rate as published in the *Wall Street Journal*.

Exhibit I-4

DeKalb County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented DeKalb County School Department

For the Year Ended June 30, 2022

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Local Purpose Tax	General Debt Service	Debt retirement	<u>\$ 415,445</u>
<u>DISCRETELY PRESENTED DEKALB COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 3,500</u>

Exhibit I-5

DeKalb County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented DeKalb 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, <i>TCA</i> and Chairman of Roads, Chapter 156, Private Acts of 1943, as amended	\$ 90,416 (1)	\$ (6)	Local Government Insurance Pool
Road Supervisor	Section 8-24-102, <i>TCA</i> and DeKalb County Commission	86,110 (2)	(6)	Local Government Insurance Pool
Director of Schools	State Board of Education and DeKalb County Board of Education	98,000 (3)	100,000	Cincinnati Insurance Company
Trustee	Section 8-24-102, <i>TCA</i>	78,282	899,041	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	78,282	50,000	RLI Insurance Company
County Clerk	Section 8-24-102, <i>TCA</i>	78,282	(6)	Local Government Insurance Pool
Circuit and General Sessions Courts Clerk	Section 8-24-102, <i>TCA</i>	78,282	(6)	"
Clerk and Master	Section 8-24-102, <i>TCA</i> and Chancery Court Judge	78,282 (4)	150,000	RLI Insurance Company
Register of Deeds	Section 8-24-102, <i>TCA</i>	78,282	(6)	Local Government Insurance Pool
Sheriff	Section 8-24-102, <i>TCA</i>	86,910 (5)	(6)	"
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	Local Government Insurance Pool
Employee Fidelity - School Department			400,000	Tennessee Risk Management Trust

- (1) Does not include a \$600 payment for serving as chairman of roads paid from the Highway/Public Works Fund.
(2) Does not include a bonus payment of \$1,774.
(3) Does not include a career ladder supplement of \$1,000.
(4) Does not include special commissioner fees of \$24,687.
(5) Includes a law enforcement training supplement of \$800.
(6) Official is covered under the \$400,000 blanket coverage maintained by the county.

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 6,124,559	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	131,890	0	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	36,621	0	0	0	0	0
Interest and Penalty	20,762	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	107	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	104,184	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	954,509	4,116,722	0	0
Hotel/Motel Tax	265,151	0	0	0	0	0
Litigation Tax - General	431	44,037	0	0	0	0
Litigation Tax - Special Purpose	9,608	4,097	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	18,635	0	0	0	0
Litigation Tax - Courthouse Security	42,101	0	0	0	0	0
Business Tax	247,416	0	0	0	0	0
Mixed Drink Tax	34,284	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Other County Local Option Taxes	712	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	0	131,279	0	0	0
Wholesale Beer Tax	0	0	87,621	0	0	0
Total Local Taxes	\$ 6,913,535	\$ 66,769	\$ 1,277,700	\$ 4,116,722	\$ 0	\$ 0
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 60,530	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Licenses and Permits (Cont.)</u>						
<u>Permits</u>						
Beer Permits	\$ 3,790	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Licenses and Permits	\$ 64,320	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 2,718	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	3,662	0	0	0	0	0
Drug Control Fines	0	0	0	0	2,280	0
Drug Court Fees	493	0	0	0	0	0
Veterans Treatment Court Fees	174	0	0	0	0	0
Jail Fees	898	0	0	0	0	0
DUI Treatment Fines	712	0	0	0	0	0
Data Entry Fee - Circuit Court	871	0	0	0	0	0
Courtroom Security Fee	19	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	7,193	0	0	0	0	0
Officers Costs	15,284	0	0	0	0	0
Game and Fish Fines	776	0	0	0	0	0
Drug Control Fines	0	0	0	0	2,145	0
Drug Court Fees	1,848	0	0	0	0	0
Veterans Treatment Court Fees	1,209	0	0	0	0	0
Jail Fees	3,344	0	0	0	0	0
DUI Treatment Fines	2,727	0	0	0	0	0
Data Entry Fee - General Sessions Court	6,825	0	0	0	0	0
Courtroom Security Fee	720	0	0	0	0	0

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>Juvenile Court</u>						
Fines	\$ 2,384	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	1,785	0	0	0	0	0
Game and Fish Fines	45	0	0	0	0	0
Data Entry Fee - Juvenile Court	390	0	0	0	0	0
Courtroom Security Fee	40	0	0	0	0	0
<u>Chancery Court</u>						
Data Entry Fee - Chancery Court	1,734	0	0	0	0	0
Courtroom Security Fee	2	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	4,536	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	22,600	0
Other Fines, Forfeitures, and Penalties	773	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 61,162	\$ 0	\$ 0	\$ 0	\$ 27,025	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Residential Waste Collection Charge	\$ 0	\$ 0	\$ 19,737	\$ 0	\$ 0	\$ 0
Tipping Fees	0	0	374,865	0	0	0
Surcharge - Waste Tire Disposal	0	0	10,966	0	0	0
Patient Charges	908,007	0	0	0	0	0
Other General Service Charges	1,878	0	0	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	8,775	0	0	0	0	0
Recreation Fees	51,821	0	0	0	0	0

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Copy Fees	\$ 480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Library Fees	8,076	0	0	0	0	0
Telephone Commissions	1,776	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	12,174	0	0	0	0	0
Data Processing Fee - Sheriff	1,091	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	3,300	0	0	0	0	0
Data Processing Fee - County Clerk	7,704	0	0	0	0	0
Vehicle Registration Reinstatement Fees	3,100	0	0	0	0	0
Total Charges for Current Services	\$ 1,008,182	\$ 0	\$ 405,568	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 164,813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,216
Lease/Rentals	54,775	0	0	0	0	0
Commissary Sales	6,581	0	0	0	0	0
Sale of Recycled Materials	0	0	47,275	0	0	0
Cobra Insurance Payments	0	0	0	0	0	0
Miscellaneous Refunds	25,399	0	0	0	0	0
<u>Nonrecurring Items</u>						
Sale of Equipment	38,282	0	0	0	26,029	0
Sale of Property	3,251	0	0	0	0	0
Contributions and Gifts	10,457	0	0	0	500	0
Total Other Local Revenues	\$ 303,558	\$ 0	\$ 47,275	\$ 0	\$ 26,529	\$ 5,216

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Fees Received From County Officials</u>						
<u>Excess Fees</u>						
Trustee	\$ 381,520	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fees In-Lieu-of Salary</u>						
County Clerk	227,043	0	0	0	0	0
Circuit Court Clerk	57,668	0	0	0	0	0
General Sessions Court Clerk	106,468	0	0	0	0	0
Clerk and Master	57,013	0	0	0	0	0
Juvenile Court Clerk	6,952	0	0	0	0	0
Register	191,431	0	0	0	0	0
Sheriff	14,499	0	0	0	0	0
Total Fees Received From County Officials	\$ 1,042,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Aging Programs	13,400	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	20,000	0	0	0	0	0
Drug Control Grants	130,593	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Other Health and Welfare Grants	76,598	0	0	0	0	0
<u>Public Works Grants</u>						
Bridge Program	0	0	0	0	0	0
State Aid Program	0	0	0	0	0	0
Litter Program	115,811	0	0	0	0	0

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues</u>						
Flood Control	\$ 190,614	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Tax	955	0	0	0	0	0
Beer Tax	0	0	19,194	0	0	0
Vehicle Certificate of Title Fees	2,180	0	0	0	0	0
Alcoholic Beverage Tax	0	0	59,253	0	0	0
State Revenue Sharing - T.V.A.	0	0	413,561	0	0	0
State Revenue Sharing - Telecommunications	65,730	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	12,833	0	0	0	0	0
Contracted Prisoner Boarding	116,025	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	96,409	0	0	0	0	0
Other State Revenues	348,891	0	0	0	0	0
Total State of Tennessee	\$ 1,209,703	\$ 0	\$ 492,008	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Medicaid	65,412	0	0	0	0	0
Other Federal through State	165,402	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Other Direct Federal Revenue	23,700	0	0	0	0	0
Total Federal Government	\$ 254,514	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit I-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Local Purpose Tax	Drug Control	Other Special Revenue
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 125,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Governments and Citizens Groups	\$ 125,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 10,982,612	\$ 66,769	\$ 2,222,551	\$ 4,116,722	\$ 53,554	\$ 5,216

(Continued)

Exhibit I-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 0	\$ 201,896	\$ 656,352	\$ 453,877	\$ 7,436,684
Trustee's Collections - Prior Year	0	3,746	14,134	9,788	159,558
Circuit Clerk/Clerk and Master Collections - Prior Years	0	1,574	3,923	2,716	44,834
Interest and Penalty	0	685	2,224	1,541	25,212
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	107
Payments in-Lieu-of Taxes - Other	0	0	0	0	104,184
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	0	0	5,071,231
Hotel/Motel Tax	0	0	0	0	265,151
Litigation Tax - General	0	0	0	0	44,468
Litigation Tax - Special Purpose	0	0	0	0	13,705
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	18,635
Litigation Tax - Courthouse Security	0	0	0	0	42,101
Business Tax	0	0	0	0	247,416
Mixed Drink Tax	0	0	0	0	34,284
Mineral Severance Tax	0	26,687	0	0	26,687
Other County Local Option Taxes	0	0	0	0	712
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	0	0	0	131,279
Wholesale Beer Tax	0	0	0	0	87,621
Total Local Taxes	\$ 0	\$ 234,588	\$ 676,633	\$ 467,922	\$ 13,753,869
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60,530

(Continued)

Exhibit I-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>Licenses and Permits (Cont.)</u>					
<u>Permits</u>					
Beer Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,790
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 64,320
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,718
Officers Costs	0	0	0	0	3,662
Drug Control Fines	0	0	0	0	2,280
Drug Court Fees	0	0	0	0	493
Veterans Treatment Court Fees	0	0	0	0	174
Jail Fees	0	0	0	0	898
DUI Treatment Fines	0	0	0	0	712
Data Entry Fee - Circuit Court	0	0	0	0	871
Courtroom Security Fee	0	0	0	0	19
<u>General Sessions Court</u>					
Fines	0	0	0	0	7,193
Officers Costs	0	0	0	0	15,284
Game and Fish Fines	0	0	0	0	776
Drug Control Fines	0	0	0	0	2,145
Drug Court Fees	0	0	0	0	1,848
Veterans Treatment Court Fees	0	0	0	0	1,209
Jail Fees	0	0	0	0	3,344
DUI Treatment Fines	0	0	0	0	2,727
Data Entry Fee - General Sessions Court	0	0	0	0	6,825
Courtroom Security Fee	0	0	0	0	720

(Continued)

Exhibit I-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Juvenile Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	2,384
Officers Costs	0	0	0	0	1,785
Game and Fish Fines	0	0	0	0	45
Data Entry Fee - Juvenile Court	0	0	0	0	390
Courtroom Security Fee	0	0	0	0	40
<u>Chancery Court</u>					
Data Entry Fee - Chancery Court	0	0	0	0	1,734
Courtroom Security Fee	0	0	0	0	2
<u>Other Courts - In-county</u>					
Fines	0	0	0	0	4,536
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	22,600
Other Fines, Forfeitures, and Penalties	0	0	0	0	773
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	88,187
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Residential Waste Collection Charge	\$ 0	\$ 0	\$ 0	\$ 0	19,737
Tipping Fees	0	0	0	0	374,865
Surcharge - Waste Tire Disposal	0	0	0	0	10,966
Patient Charges	0	0	0	0	908,007
Other General Service Charges	0	0	0	0	1,878
<u>Fees</u>					
Subdivision Lot Fees	0	0	0	0	8,775
Recreation Fees	0	0	0	0	51,821

(Continued)

Exhibit I-6

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Fund	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>					
<u>Fees (Cont.)</u>					
Copy Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 480
Library Fees	0	0	0	0	8,076
Telephone Commissions	0	0	0	0	1,776
Constitutional Officers' Fees and Commissions	144,921	0	0	0	144,921
Data Processing Fee - Register	0	0	0	0	12,174
Data Processing Fee - Sheriff	0	0	0	0	1,091
Sexual Offender Registration Fee - Sheriff	0	0	0	0	3,300
Data Processing Fee - County Clerk	0	0	0	0	7,704
Vehicle Registration Reinstatement Fees	0	0	0	0	3,100
Total Charges for Current Services	\$ 144,921	\$ 0	\$ 0	\$ 0	\$ 1,558,671
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 170,029
Lease/Rentals	0	0	0	0	54,775
Commissary Sales	0	0	0	0	6,581
Sale of Recycled Materials	0	0	0	0	47,275
Cobra Insurance Payments	0	655	0	0	655
Miscellaneous Refunds	0	28,109	0	0	53,508
<u>Nonrecurring Items</u>					
Sale of Equipment	0	0	0	28,500	92,811
Sale of Property	0	0	0	0	3,251
Contributions and Gifts	0	0	0	0	10,957
Total Other Local Revenues	\$ 0	\$ 28,764	\$ 0	\$ 28,500	\$ 439,842

(Continued)

Exhibit I-6

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Fund	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>Fees Received From County Officials</u>					
<u>Excess Fees</u>					
Trustee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 381,520
<u>Fees In-Lieu-of Salary</u>					
County Clerk	0	0	0	0	227,043
Circuit Court Clerk	0	0	0	0	57,668
General Sessions Court Clerk	0	0	0	0	106,468
Clerk and Master	0	0	0	0	57,013
Juvenile Court Clerk	0	0	0	0	6,952
Register	0	0	0	0	191,431
Sheriff	0	0	0	0	14,499
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,042,594
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,500
Aging Programs	0	0	0	0	13,400
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	20,000
Drug Control Grants	0	0	0	0	130,593
<u>Health and Welfare Grants</u>					
Other Health and Welfare Grants	0	0	0	0	76,598
<u>Public Works Grants</u>					
Bridge Program	0	129,215	0	0	129,215
State Aid Program	0	616,955	0	0	616,955
Litter Program	0	0	0	0	115,811

(Continued)

Exhibit I-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service	General Capital Projects	Total
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190,614
Income Tax	0	0	0	0	955
Beer Tax	0	0	0	0	19,194
Vehicle Certificate of Title Fees	0	0	0	0	2,180
Alcoholic Beverage Tax	0	0	0	0	59,253
State Revenue Sharing - T.V.A.	0	0	0	0	413,561
State Revenue Sharing - Telecommunications	0	0	0	0	65,730
State Shared Sports Gaming Privilege Tax	0	0	0	0	12,833
Contracted Prisoner Boarding	0	0	0	0	116,025
Gasoline and Motor Fuel Tax	0	2,181,699	0	0	2,181,699
Petroleum Special Tax	0	13,356	0	0	13,356
Registrar's Salary Supplement	0	0	0	0	15,164
Other State Grants	0	0	0	0	96,409
Other State Revenues	0	0	0	0	348,891
Total State of Tennessee	\$ 0	\$ 2,941,225	\$ 0	\$ 0	\$ 4,642,936
<u>Federal Government</u>					
<u>Federal Through State</u>					
Community Development	\$ 0	\$ 0	\$ 0	\$ 13,697	\$ 13,697
Medicaid	0	0	0	0	65,412
Other Federal through State	0	0	0	0	165,402
<u>Direct Federal Revenue</u>					
Other Direct Federal Revenue	0	0	0	137,500	161,200
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 151,197	\$ 405,711

(Continued)

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

	<u>Special Revenue Funds</u>		<u>Debt Service</u>	<u>Capital</u>	
	Constitu -	Highway /	Fund	Projects Fund	
	tional	Public	General	General	
	Officers -	Works	Debt	Capital	
	Fees		Service	Projects	Total
<hr/>					
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$	\$	\$	\$	\$
	0	0	140,000	0	265,044
Total Other Governments and Citizens Groups	\$	\$	\$	\$	\$
	0	0	140,000	0	265,044
<hr/>					
Total	\$	\$	\$	\$	\$
	144,921	3,204,577	816,633	647,619	22,261,174
<hr/>					

Exhibit I-7

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

	Special Revenue Funds				
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 3,281,184	\$ 0	\$ 0	\$ 0	\$ 3,281,184
Trustee's Collections - Prior Year	70,664	0	0	0	70,664
Circuit Clerk/Clerk and Master Collections - Prior Years	25,580	0	0	0	25,580
Interest and Penalty	11,124	0	0	0	11,124
<u>County Local Option Taxes</u>					
Mixed Drink Tax	34,284	0	0	0	34,284
Total Local Taxes	\$ 3,422,836	\$ 0	\$ 0	\$ 0	\$ 3,422,836
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,630	\$ 0	\$ 0	\$ 0	\$ 1,630
Total Licenses and Permits	\$ 1,630	\$ 0	\$ 0	\$ 0	\$ 1,630
<u>Charges for Current Services</u>					
<u>Education Charges</u>					
Tuition - Regular Day Students	\$ 3,220	\$ 0	\$ 0	\$ 0	\$ 3,220
Lunch Payments - Adults	0	0	36,636	0	36,636
A la Carte Sales	0	0	56,273	0	56,273
Receipts from Individual Schools	17,363	0	0	0	17,363
Other Charges for Services	312	0	0	0	312
Total Charges for Current Services	\$ 20,895	\$ 0	\$ 92,909	\$ 0	\$ 113,804

(Continued)

Exhibit I-7

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

	Special Revenue Funds				
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ (13,172)	\$ 0	\$ 2,468	\$ 0	\$ (10,704)
Miscellaneous Refunds	30,719	0	0	0	30,719
<u>Nonrecurring Items</u>					
Damages Recovered from Individuals	2,817	0	0	0	2,817
Contributions and Gifts	19,984	0	0	0	19,984
<u>Other Local Revenues</u>					
Other Local Revenues	0	0	0	726,826	726,826
Total Other Local Revenues	\$ 40,348	\$ 0	\$ 2,468	\$ 726,826	\$ 769,642
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 82,889	\$ 0	\$ 0	\$ 0	\$ 82,889
<u>State Education Funds</u>					
Basic Education Program	17,871,548	0	0	0	17,871,548
Early Childhood Education	483,645	0	0	0	483,645
School Food Service	0	0	16,320	0	16,320
Other State Education Funds	660,401	0	0	0	660,401
Career Ladder Program	28,308	0	0	0	28,308
Total State of Tennessee	\$ 19,126,791	\$ 0	\$ 16,320	\$ 0	\$ 19,143,111
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,628,521	\$ 0	\$ 1,628,521
USDA - Commodities	0	0	147,865	0	147,865

(Continued)

Exhibit I-7

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

	Special Revenue Funds					
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total	
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
Breakfast	\$ 0	\$ 0	\$ 614,034	\$ 0	\$ 614,034	
USDA - Other	0	0	180,095	0	180,095	
Vocational Education - Basic Grants to States	0	62,848	0	0	62,848	
Title I Grants to Local Education Agencies	0	1,018,688	0	0	1,018,688	
Special Education - Grants to States	75,389	762,029	0	0	837,418	
Special Education Preschool Grants	0	42,270	0	0	42,270	
English Language Acquisition Grants	0	20,066	0	0	20,066	
Safe and Drug-free Schools - State Grants	0	215,569	0	0	215,569	
Rural Education	0	66,739	0	0	66,739	
Eisenhower Professional Development State Grants	0	97,199	0	0	97,199	
COVID-19 Grant #1	0	247,570	0	0	247,570	
COVID-19 Grant B	0	325,722	0	0	325,722	
COVID-19 Grant D	0	83,864	0	0	83,864	
American Rescue Plan Act Grant #1	0	125,343	0	0	125,343	
American Rescue Plan Act Grant #2	0	50,054	0	0	50,054	
American Rescue Plan Act Grant #3	0	2,006	0	0	2,006	
American Rescue Plan Act Grant #4	0	1,746	0	0	1,746	
Other Federal through State	0	71,327	0	0	71,327	
<u>Direct Federal Revenue</u>						
Public Law 874 - Maintenance and Operation	161,927	0	0	0	161,927	
Total Federal Government	\$ 237,316	\$ 3,193,040	\$ 2,570,515	\$ 0	\$ 6,000,871	

(Continued)

Exhibit I-7

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

	Special Revenue Funds					Total
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School		
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 1,540,000	\$ 0	\$ 0	\$ 0	\$	1,540,000
<u>Citizens Groups</u>						
Donations	13,520	0	0	0		13,520
Total Other Governments and Citizens Groups	<u>\$ 1,553,520</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$</u>	<u>1,553,520</u>
Total	<u>\$ 24,403,336</u>	<u>\$ 3,193,040</u>	<u>\$ 2,682,212</u>	<u>\$ 726,826</u>	<u>\$</u>	<u>31,005,414</u>

Exhibit I-8

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

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	55,428	
Social Security		3,436	
Pensions		1,660	
Employer Medicare		803	
Audit Services		8,233	
Legal Notices, Recording, and Court Costs		5,978	
Tax Relief Program		17,172	
Other Charges		475	
Total County Commission			\$ 93,185

Board of Equalization

Board and Committee Members Fees	\$	525	
Total Board of Equalization			525

Beer Board

Board and Committee Members Fees	\$	1,625	
Social Security		26	
Pensions		3	
Employer Medicare		6	
Total Beer Board			1,660

County Mayor/Executive

County Official/Administrative Officer	\$	90,416	
Assistant(s)		76,717	
Part-time Personnel		1,050	
Other Salaries and Wages		1,500	
Social Security		9,893	
Pensions		9,180	
Employee and Dependent Insurance		12,600	
Unemployment Compensation		38	
Employer Medicare		2,314	
Data Processing Services		14,289	
Maintenance and Repair Services - Vehicles		582	
Travel		731	
Gasoline		646	
Office Supplies		3,176	
Total County Mayor/Executive			223,132

County Attorney

County Official/Administrative Officer	\$	24,000	
Travel		683	
Total County Attorney			24,683

Election Commission

County Official/Administrative Officer	\$	70,454	
Part-time Personnel		140	
Other Salaries and Wages		35,227	

(Continued)

Exhibit I-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Election Commission	\$	3,075	
Election Workers		13,744	
Social Security		5,845	
Pensions		5,717	
Employee and Dependent Insurance		8,400	
Unemployment Compensation		42	
Employer Medicare		1,367	
Advertising		3,030	
Communication		449	
Printing, Stationery, and Forms		2,725	
Other Contracted Services		22,417	
Office Supplies		3,226	
Other Supplies and Materials		5,400	
Liability Insurance		2,912	
Other Charges		9,486	
Total Election Commission			\$ 193,656

Register of Deeds

County Official/Administrative Officer	\$	78,282	
Assistant(s)		67,183	
Social Security		8,948	
Pensions		7,641	
Unemployment Compensation		42	
Employer Medicare		2,093	
Other Contracted Services		265	
Office Supplies		1,657	
Data Processing Equipment		19,380	
Total Register of Deeds			185,491

Planning

Board and Committee Members Fees	\$	5,625	
Social Security		126	
Pensions		89	
Employer Medicare		29	
Other Contracted Services		10,750	
Total Planning			16,619

County Buildings

Custodial Personnel	\$	43,967	
Part-time Personnel		9,249	
Social Security		3,071	
Pensions		2,242	
Employee and Dependent Insurance		6,475	
Unemployment Compensation		63	
Employer Medicare		718	
Maintenance and Repair Services - Buildings		113,225	
Utilities		107,770	
Other Construction		4,500	
Total County Buildings			291,280

(Continued)

Exhibit I-8

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

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

Supervisor/Director	\$	31,313	
Part-time Personnel		37,322	
Other Salaries and Wages		8,940	
Social Security		4,192	
Pensions		1,694	
Employee and Dependent Insurance		4,200	
Unemployment Compensation		122	
Employer Medicare		980	
Maintenance and Repair Services - Equipment		3,146	
Other Supplies and Materials		2,478	
Other Charges		3,288	
Other Equipment		9,500	
Total Other Facilities			\$ 107,175

Other General Administration

Other Salaries and Wages	\$	4,499	
Social Security		251	
Pensions		243	
Unemployment Compensation		2	
Employer Medicare		59	
Communication		46,067	
Dues and Memberships		10,671	
Lease Payments		11,767	
Postal Charges		31,195	
Office Supplies		3,962	
Periodicals		45	
Liability Insurance		184,062	
Workers' Compensation Insurance		135,009	
Other Charges		2,317	
Total Other General Administration			430,149

FinanceProperty Assessor's Office

County Official/Administrative Officer	\$	78,282	
Deputy(ies)		114,472	
Social Security		11,612	
Pensions		10,284	
Employee and Dependent Insurance		7,525	
Unemployment Compensation		107	
Employer Medicare		2,716	
Data Processing Services		6,448	
Dues and Memberships		1,395	
Maintenance and Repair Services - Vehicles		944	
Travel		2,937	
Other Contracted Services		18,255	
Gasoline		690	
Office Supplies		1,119	
Total Property Assessor's Office			256,786

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office

County Official/Administrative Officer	\$	78,282	
Assistant(s)		71,238	
Social Security		8,507	
Pensions		8,089	
Employee and Dependent Insurance		8,400	
Unemployment Compensation		42	
Employer Medicare		1,990	
Data Processing Services		18,097	
Legal Notices, Recording, and Court Costs		430	
Office Supplies		1,642	
Total County Trustee's Office			\$ 196,717

County Clerk's Office

County Official/Administrative Officer	\$	78,282	
Deputy(ies)		141,145	
Temporary Personnel		1,500	
Social Security		12,345	
Pensions		11,641	
Employee and Dependent Insurance		12,950	
Unemployment Compensation		109	
Employer Medicare		2,887	
Contracts with Private Agencies		18,052	
Travel		1,439	
Office Supplies		4,359	
Other Charges		3,717	
Data Processing Equipment		1,860	
Total County Clerk's Office			290,286

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	78,282	
Deputy(ies)		121,264	
Jury and Witness Expense		5,914	
Social Security		11,825	
Pensions		10,668	
Employee and Dependent Insurance		5,950	
Unemployment Compensation		140	
Employer Medicare		2,765	
Data Processing Services		23,166	
Other Contracted Services		1,795	
Office Supplies		6,227	
Other Charges		2,106	
Total Circuit Court			270,102

General Sessions Court

County Official/Administrative Officer	\$	118,426	
Secretary(ies)		10,400	

(Continued)

Exhibit I-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Attendants	\$	80,405	
Social Security		12,113	
Pensions		10,757	
Employee and Dependent Insurance		8,750	
Unemployment Compensation		64	
Employer Medicare		2,833	
Travel		635	
Office Supplies		2,683	
Other Charges		2,683	
Office Equipment		893	
Total General Sessions Court			\$ 250,642

Drug Court

Other Salaries and Wages	\$	82,828	
Social Security		5,003	
Pensions		4,351	
Employee and Dependent Insurance		4,025	
Unemployment Compensation		84	
Employer Medicare		1,170	
Communication		4,088	
Travel		15,032	
Other Contracted Services		19,362	
Drugs and Medical Supplies		4,552	
Office Supplies		1,971	
Other Charges		7,927	
Total Drug Court			150,393

Chancery Court

County Official/Administrative Officer	\$	78,282	
Secretary(ies)		34,432	
Part-time Personnel		3,525	
Social Security		6,190	
Pensions		6,098	
Employee and Dependent Insurance		8,400	
Unemployment Compensation		53	
Employer Medicare		1,448	
Data Processing Services		12,285	
Office Supplies		2,044	
Other Charges		1,328	
Data Processing Equipment		415	
Total Chancery Court			154,500

Juvenile Court

Youth Service Officer(s)	\$	40,000	
Social Security		2,480	
Pensions		2,164	
Unemployment Compensation		21	

(Continued)

Exhibit I-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Employer Medicare	\$	580	
Contracts with Other Public Agencies		6,150	
Data Processing Services		774	
Other Charges		137	
Total Juvenile Court			\$ 52,306

Judicial Commissioners

County Official/Administrative Officer	\$	41,700	
Social Security		2,585	
Unemployment Compensation		70	
Employer Medicare		605	
Dues and Memberships		225	
Travel		257	
Office Supplies		831	
Total Judicial Commissioners			46,273

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	86,910	
Deputy(ies)		1,151,716	
Overtime Pay		142,331	
In-service Training		34,943	
Social Security		82,854	
Pensions		74,335	
Employee and Dependent Insurance		57,987	
Unemployment Compensation		573	
Employer Medicare		19,377	
Communication		37,313	
Contracts with Private Agencies		4,460	
Contributions		1,500	
Lease Payments		2,113	
Maintenance and Repair Services - Vehicles		58,649	
Travel		4,019	
Gasoline		136,846	
Law Enforcement Supplies		8,084	
Office Supplies		10,356	
Uniforms		14,107	
Utilities		79,368	
Other Supplies and Materials		13,449	
Other Charges		95	
Data Processing Equipment		1,599	
Motor Vehicles		22,419	
Total Sheriff's Department			2,045,403

Special Patrols

Laborers	\$	26,978	
Guards		31,641	

(Continued)

Exhibit I-8

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

General Fund (Cont.)Public Safety (Cont.)Special Patrols (Cont.)

Other Salaries and Wages	\$	4,200	
Social Security		4,377	
Pensions		3,989	
Employee and Dependent Insurance		3,850	
Unemployment Compensation		70	
Employer Medicare		1,024	
Gasoline		3,138	
Instructional Supplies and Materials		8,840	
Other Supplies and Materials		4,935	
Total Special Patrols			\$ 93,042

Traffic Control

Part-time Personnel	\$	1,100	
Other Salaries and Wages		14,727	
Social Security		913	
Unemployment Compensation		44	
Employer Medicare		214	
Total Traffic Control			16,998

Correctional Incentive Program Improvements

Cafeteria Personnel	\$	36,496	
Other Salaries and Wages		758,074	
Social Security		47,131	
Pensions		37,580	
Employee and Dependent Insurance		28,988	
Unemployment Compensation		603	
Employer Medicare		11,022	
Contracts with Private Agencies		341,981	
Medical and Dental Services		183,564	
Food Supplies		156,885	
Other Supplies and Materials		32,776	
Other Charges		101,960	
Total Correctional Incentive Program Improvements			1,737,060

Fire Prevention and Control

Part-time Personnel	\$	25,357	
In-service Training		8,139	
Social Security		1,676	
Unemployment Compensation		70	
Employer Medicare		392	
Communication		4,950	
Forest Resource Services		1,500	
Maintenance and Repair Services - Buildings		5,716	
Maintenance and Repair Services - Equipment		20,840	
Equipment and Machinery Parts		22,226	
Gasoline		15,497	
Instructional Supplies and Materials		996	

(Continued)

Exhibit I-8

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

General Fund (Cont.)

Public Safety (Cont.)

Fire Prevention and Control (Cont.)

Utilities	\$	21,195	
Other Supplies and Materials		13,091	
Liability Insurance		2,707	
In Service/Staff Development		53,000	
Other Charges		4,680	
Communication Equipment		5,828	
Law Enforcement Equipment		20,100	
Other Equipment		50,777	
Total Fire Prevention and Control			\$ 278,737

Civil Defense

Other Salaries and Wages	\$	5,200	
Social Security		322	
Unemployment Compensation		17	
Employer Medicare		75	
Communication		3,081	
Maintenance and Repair Services - Vehicles		1,008	
Other Charges		2,811	
Total Civil Defense			12,514

Other Emergency Management

Contributions	\$	160,000	
Liability Insurance		5,812	
Total Other Emergency Management			165,812

County Coroner/Medical Examiner

Evaluation and Testing	\$	55,242	
Medical and Dental Services		8,300	
Other Contracted Services		9,825	
Total County Coroner/Medical Examiner			73,367

Other Public Safety

Part-time Personnel	\$	2,000	
Social Security		121	
Employer Medicare		28	
Contributions		38,321	
Total Other Public Safety			40,470

Public Health and Welfare

Local Health Center

Social Workers	\$	31,278	
Medical Personnel		34,066	
Custodial Personnel		7,433	
Social Security		4,279	
Pensions		1,601	
Employee and Dependent Insurance		3,850	
Unemployment Compensation		93	

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Employer Medicare	\$	1,001	
Advertising		705	
Communication		4,682	
Contracts with Government Agencies		10,478	
Maintenance and Repair Services - Equipment		75	
Travel		180	
Custodial Supplies		138	
Drugs and Medical Supplies		260	
Office Supplies		597	
Utilities		11,797	
Other Supplies and Materials		250	
Workers' Compensation Insurance		158	
Other Charges		3,331	
Total Local Health Center			\$ 116,252

Rabies and Animal Control

Contracts with Other Public Agencies	\$	1,370	
Contributions		36,805	
Total Rabies and Animal Control			38,175

Ambulance/Emergency Medical Services

County Official/Administrative Officer	\$	55,000	
Medical Personnel		574,553	
Secretary(ies)		38,359	
Part-time Personnel		119,753	
Overtime Pay		175,286	
In-service Training		7,323	
Social Security		57,513	
Pensions		43,430	
Employee and Dependent Insurance		33,600	
Unemployment Compensation		700	
Employer Medicare		13,451	
Advertising		390	
Communication		8,108	
Lease Payments		3,283	
Licenses		1,744	
Maintenance and Repair Services - Buildings		1,680	
Maintenance and Repair Services - Equipment		5,374	
Maintenance and Repair Services - Vehicles		59,340	
Travel		640	
Disposal Fees		700	
Other Contracted Services		32,474	
Custodial Supplies		1,983	
Diesel Fuel		59,625	
Drugs and Medical Supplies		60,018	
Instructional Supplies and Materials		957	
Office Supplies		3,804	

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Uniforms	\$	4,620	
Utilities		9,075	
Other Supplies and Materials		2,305	
Liability Insurance		98,000	
Refunds		2,713	
Workers' Compensation Insurance		127,116	
Other Charges		4,800	
Total Ambulance/Emergency Medical Services			\$ 1,607,717

Alcohol and Drug Programs

Travel	\$	11,836	
Other Contracted Services		66,294	
Office Supplies		43,603	
Other Supplies and Materials		29,346	
Other Charges		3,308	
Total Alcohol and Drug Programs			154,387

Regional Mental Health Center

Contributions	\$	7,180	
Total Regional Mental Health Center			7,180

Social, Cultural, and Recreational Services

Senior Citizens Assistance

Clerical Personnel	\$	28,182	
Other Salaries and Wages		25,834	
Social Security		3,097	
Pensions		2,922	
Employee and Dependent Insurance		4,200	
Unemployment Compensation		42	
Employer Medicare		724	
Contributions		10,000	
Other Supplies and Materials		1,181	
Total Senior Citizens Assistance			76,182

Libraries

Librarians	\$	40,030	
Clerical Personnel		53,233	
Part-time Personnel		33,430	
Social Security		7,843	
Pensions		5,046	
Unemployment Compensation		167	
Employer Medicare		1,834	
Communication		5,676	
Library Books/Media		11,390	
Periodicals		1,499	
Utilities		9,567	
Other Supplies and Materials		13,374	
Other Equipment		1,496	
Total Libraries			184,585

(Continued)

Exhibit I-8

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Parks and Fair Boards

Other Charges	\$	7,500	
Total Parks and Fair Boards			\$ 7,500

Other Social, Cultural, and Recreational

Other Charges	\$	13,536	
Total Other Social, Cultural, and Recreational			13,536

Agriculture and Natural Resources

Agricultural Extension Service

Assistant(s)	\$	23,658	
Supervisor/Director		14,126	
Clerical Personnel		6,825	
Other Fringe Benefits		16,041	
Travel		100	
Other Supplies and Materials		1,895	
Total Agricultural Extension Service			62,645

Soil Conservation

Secretary(ies)	\$	29,601	
Social Security		1,835	
Pensions		1,412	
Unemployment Compensation		22	
Employer Medicare		429	
Total Soil Conservation			33,299

Other Operations

Industrial Development

Other Charges	\$	104	
Total Industrial Development			104

Other Economic and Community Development

Contracts with Government Agencies	\$	3,000	
Contributions		25,000	
Matching Share		7,500	
Travel		500	
Other Charges		118,277	
Total Other Economic and Community Development			154,277

Veterans' Services

Supervisor/Director	\$	12,000	
Social Security		744	
Unemployment Compensation		32	
Employer Medicare		174	
Travel		434	
Office Supplies		4,476	
Total Veterans' Services			17,860

(Continued)

Exhibit I-8

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

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

Contributions	\$	10,700	
Trustee's Commission		151,376	
Total Other Charges			\$ 162,076

Contributions to Other Agencies

Contributions	\$	19,245	
Total Contributions to Other Agencies			19,245

Employee Benefits

Employee and Dependent Insurance	\$	7,500	
Unemployment Compensation		330	
Total Employee Benefits			7,830

American Rescue Plan Act Grant #2

Other Charges	\$	9,350	
Total American Rescue Plan Act Grant #2			9,350

Miscellaneous

Pauper Burials	\$	1,500	
Road Signs		6,501	
Other Charges		7,138	
Total Miscellaneous			15,139

Total General Fund \$ 10,386,302

Courthouse and Jail Maintenance FundGeneral GovernmentCounty Buildings

Maintenance and Repair Services - Buildings	\$	29,674	
Custodial Supplies		34,763	
Trustee's Commission		672	
Total County Buildings			\$ 65,109

Total Courthouse and Jail Maintenance Fund 65,109

Solid Waste/Sanitation FundPublic Health and WelfareWaste Pickup

Laborers	\$	135,463	
Overtime Pay		12,335	
Social Security		8,371	
Pensions		7,064	
Employee and Dependent Insurance		8,050	
Unemployment Compensation		138	
Employer Medicare		1,958	
Maintenance and Repair Services - Vehicles		38,071	
Diesel Fuel		87,535	
Total Waste Pickup			\$ 298,985

(Continued)

Exhibit I-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers

Laborers	\$	263,742	
Social Security		16,352	
Unemployment Compensation		675	
Employer Medicare		3,824	
Communication		3,819	
Other Supplies and Materials		6,243	
Total Convenience Centers			\$ 294,655

Transfer Stations

Communication	\$	471	
Other Contracted Services		984,950	
Utilities		1,200	
Total Transfer Stations			986,621

Other Waste Disposal

Trustee's Commission	\$	22,420	
Total Other Waste Disposal			22,420

Postclosure Care Costs

Supervisor/Director	\$	10,950	
Laborers		86,917	
Overtime Pay		5,561	
Social Security		6,033	
Pensions		4,812	
Employee and Dependent Insurance		10,850	
Unemployment Compensation		81	
Employer Medicare		1,411	
Communication		1,796	
Engineering Services		2,058	
Lease Payments		20,310	
Maintenance and Repair Services - Vehicles		19,368	
Rentals		10,228	
Other Contracted Services		26,577	
Crushed Stone		2,686	
Diesel Fuel		7,616	
Utilities		16,712	
Other Supplies and Materials		17,832	
Landfill Closure/Postclosure Care Costs		47,177	
Other Charges		10,092	
Total Postclosure Care Costs			<u>309,067</u>

Total Solid Waste/Sanitation Fund \$ 1,911,748

Local Purpose Tax Fund

Capital Projects

Other General Government Projects

Contributions	\$	1,540,000	
Trustee's Commission		40,545	
Total Other General Government Projects			<u>\$ 1,580,545</u>

Total Local Purpose Tax Fund 1,580,545

(Continued)

Exhibit I-8

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

Drug Control Fund

Public Safety

Sheriff's Department

Other Charges	\$ 9,270	
Total Sheriff's Department		\$ 9,270

Other Operations

Other Charges

Trustee's Commission	\$ 263	
Total Other Charges		263

Support Services

Other Student Support

Other Supplies and Materials	\$ 6,302	
Total Other Student Support		<u>6,302</u>

Total Drug Control Fund		\$ 15,835
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Other Special Revenue Fund

Other Operations

American Rescue Plan Act Grant #1

Other Charges	\$ 275,005	
Total American Rescue Plan Act Grant #1		<u>\$ 275,005</u>

Total Other Special Revenue Fund		275,005
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Constitutional Officers - Fees Fund

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 149,520	
Total County Trustee's Office		<u>\$ 149,520</u>

Total Constitutional Officers - Fees Fund		149,520
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Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 86,110	
Secretary(ies)	30,276	
Bonus Payments	1,774	
Board and Committee Members Fees	600	
Communication	5,263	
Data Processing Services	14,436	
Dues and Memberships	3,143	
Postal Charges	281	
Printing, Stationery, and Forms	514	
Travel	440	
Electricity	4,208	
Natural Gas	2,736	
Office Supplies	1,475	
Water and Sewer	193	
Total Administration		\$ 151,449

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance

Equipment Operators	\$	59,144	
Truck Drivers		100,642	
Laborers		336,756	
Other Contracted Services		87,733	
Asphalt - Liquid		1,907,500	
Concrete		16,387	
Crushed Stone		106,851	
Pipe - Metal		85,733	
Structural Steel		26,466	
Uniforms		4,239	
Wood Products		2,352	
Other Charges		102	
Total Highway and Bridge Maintenance			\$ 2,733,905

Operation and Maintenance of Equipment

Mechanic(s)	\$	36,540	
Maintenance and Repair Services - Equipment		21,818	
Diesel Fuel		112,901	
Equipment and Machinery Parts		51,341	
Garage Supplies		5,351	
Gasoline		28,696	
Lubricants		3,255	
Small Tools		1,287	
Tires and Tubes		27,823	
Total Operation and Maintenance of Equipment			289,012

Quarry Operations

Foremen	\$	25,088	
Equipment Operators		50,750	
Explosive and Drilling Services		21,699	
Maintenance and Repair Services - Equipment		38,100	
Electricity		20,726	
Equipment and Machinery Parts		27,902	
In Service/Staff Development		1,488	
Fines, Assessments, and Penalties		250	
Total Quarry Operations			186,003

Other Charges

Liability Insurance	\$	48,766	
Trustee's Commission		26,370	
Workers' Compensation Insurance		75,559	
Other Charges		45	
Total Other Charges			150,740

Employee Benefits

Social Security	\$	55,444	
Pensions		37,863	

(Continued)

Exhibit I-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Employee Benefits (Cont.)

Employee and Dependent Insurance	\$	248,318	
Unemployment Compensation		<u>7,673</u>	
Total Employee Benefits			\$ 349,298

Capital Outlay

Highway Equipment	\$	52,416	
State Aid Projects		<u>701,375</u>	
Total Capital Outlay			<u>753,791</u>

Total Highway/Public Works Fund \$ 4,614,198

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	<u>585,000</u>	
Total General Government			\$ 585,000

Education

Principal on Bonds	\$	195,000	
Principal on Notes		<u>295,000</u>	
Total Education			490,000

Interest on Debt

General Government

Interest on Bonds	\$	<u>56,838</u>	
Total General Government			56,838

Education

Interest on Bonds	\$	46,495	
Interest on Notes		<u>21,450</u>	
Total Education			67,945

Other Debt Service

General Government

Trustee's Commission	\$	13,505	
Other Debt Service		<u>950</u>	
Total General Government			14,455

Education

Other Debt Service	\$	<u>385</u>	
Total Education			<u>385</u>

Total General Debt Service Fund 1,214,623

(Continued)

Exhibit I-8

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

General Capital Projects Fund

Capital Projects

General Administration Projects

Trustee's Commission	\$	9,349	
Building Construction		24,531	
Office Equipment		29,449	
Total General Administration Projects			\$ 63,329

Public Safety Projects

Matching Share	\$	120,245	
Other Contracted Services		13,193	
Other Charges		98,799	
Building Improvements		8,306	
Motor Vehicles		364,774	
Other Construction		7,700	
Total Public Safety Projects			613,017

Public Health and Welfare Projects

Solid Waste Equipment	\$	71,783	
Total Public Health and Welfare Projects			<u>71,783</u>

Total General Capital Projects Fund			<u>\$ 748,129</u>
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Total Governmental Funds - Primary Government			<u><u>\$ 20,961,014</u></u>
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Exhibit I-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	8,216,228	
Career Ladder Program		14,000	
Homebound Teachers		23,144	
Educational Assistants		223,750	
Other Salaries and Wages		202,741	
Certified Substitute Teachers		15,587	
Non-certified Substitute Teachers		90,743	
Social Security		495,843	
Pensions		797,566	
Medical Insurance		1,114,945	
Dental Insurance		75,614	
Unemployment Compensation		3,677	
Employer Medicare		116,255	
Other Contracted Services		3,425	
Instructional Supplies and Materials		91,815	
Textbooks - Bound		44,134	
Software		34,423	
Fee Waivers		5,737	
Other Charges		11,321	
Regular Instruction Equipment		36,434	
Total Regular Instruction Program			\$ 11,617,382

Alternative Instruction Program

Teachers	\$	68,013	
Educational Assistants		21,903	
Social Security		5,035	
Pensions		8,190	
Medical Insurance		11,700	
Dental Insurance		548	
Unemployment Compensation		41	
Employer Medicare		1,178	
Total Alternative Instruction Program			116,608

Special Education Program

Teachers	\$	1,430,947	
Career Ladder Program		1,000	
Homebound Teachers		34,715	
Educational Assistants		231,705	
Other Salaries and Wages		92,836	
Certified Substitute Teachers		390	
Non-certified Substitute Teachers		2,520	
Social Security		100,786	
Pensions		150,733	
Medical Insurance		241,948	
Dental Insurance		14,350	
Unemployment Compensation		889	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Employer Medicare	\$	23,573	
Lease Payments		10,470	
Instructional Supplies and Materials		13,629	
Other Supplies and Materials		14,280	
Special Education Equipment		699	
Total Special Education Program			\$ 2,365,470

Career and Technical Education Program

Teachers	\$	546,147	
Career Ladder Program		1,000	
Other Salaries and Wages		51,548	
Non-certified Substitute Teachers		4,200	
Social Security		34,754	
Pensions		56,526	
Medical Insurance		66,510	
Dental Insurance		5,411	
Unemployment Compensation		227	
Employer Medicare		8,128	
Instructional Supplies and Materials		12,000	
Total Career and Technical Education Program			786,451

Support Services

Attendance

Supervisor/Director	\$	66,615	
Career Ladder Program		900	
Clerical Personnel		38,482	
Social Security		6,064	
Pensions		9,036	
Medical Insurance		13,374	
Dental Insurance		548	
Unemployment Compensation		41	
Employer Medicare		1,418	
Other Contracted Services		15,331	
Other Supplies and Materials		969	
In Service/Staff Development		275	
Total Attendance			153,053

Health Services

Medical Personnel	\$	262,650	
Social Security		14,138	
Pensions		25,764	
Medical Insurance		46,707	
Dental Insurance		2,285	
Unemployment Compensation		103	
Employer Medicare		3,306	
Drugs and Medical Supplies		760	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Other Supplies and Materials	\$	1,610	
Other Equipment		9,624	
Total Health Services			\$ 366,947

Other Student Support

Career Ladder Program	\$	1,000	
Guidance Personnel		373,324	
Social Security		21,273	
Pensions		38,555	
Medical Insurance		39,576	
Dental Insurance		3,290	
Unemployment Compensation		124	
Employer Medicare		4,975	
Contracts with Government Agencies		236,646	
Evaluation and Testing		16,307	
Total Other Student Support			735,070

Regular Instruction Program

Supervisor/Director	\$	160,133	
Career Ladder Program		1,900	
Librarians		304,200	
Educational Assistants		29,399	
Social Security		29,055	
Pensions		48,028	
Medical Insurance		39,937	
Dental Insurance		3,839	
Unemployment Compensation		145	
Employer Medicare		6,795	
Travel		400	
Food Supplies		6,994	
Library Books/Media		15,930	
Software		3,784	
Other Supplies and Materials		871	
In Service/Staff Development		10,197	
Total Regular Instruction Program			661,607

Special Education Program

Supervisor/Director	\$	64,911	
Medical Personnel		48,314	
Other Salaries and Wages		55,160	
Social Security		10,329	
Pensions		13,477	
Medical Insurance		1,864	
Dental Insurance		1,005	
Unemployment Compensation		124	
Employer Medicare		2,416	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Postal Charges	\$	193	
Travel		2,860	
Other Contracted Services		383,631	
Other Supplies and Materials		1,657	
In Service/Staff Development		12,800	
Total Special Education Program			\$ 598,741

Technology

Supervisor/Director	\$	44,338	
Instructional Computer Personnel		99,775	
Social Security		7,910	
Pensions		6,581	
Medical Insurance		24,406	
Unemployment Compensation		52	
Employer Medicare		1,850	
Communication		4,600	
Maintenance and Repair Services - Equipment		8,108	
Internet Connectivity		86,113	
Travel		68	
Cabling		11,795	
In Service/Staff Development		30	
Other Charges		27,219	
Total Technology			322,845

Other Programs

Supervisor/Director	\$	53,858	
Clerical Personnel		8,558	
Social Security		3,870	
Pensions		2,914	
Unemployment Compensation		31	
Employer Medicare		905	
On-behalf Payments to OPEB		82,889	
Travel		121	
Other Contracted Services		6,000	
Other Supplies and Materials		22,680	
In Service/Staff Development		1,600	
Total Other Programs			183,426

Board of Education

Board and Committee Members Fees	\$	12,025	
Social Security		746	
Employer Medicare		174	
Audit Services		6,000	
Dues and Memberships		12,667	
Legal Services		4,718	
Maintenance and Repair Services - Records		5,000	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Other Contracted Services	\$	1,020	
Liability Insurance		53,597	
Trustee's Commission		96,966	
Workers' Compensation Insurance		169,862	
In Service/Staff Development		1,099	
Refund to Applicant for Criminal Investigation		3,585	
Other Charges		16,910	
Total Board of Education			\$ 384,369

Director of Schools

County Official/Administrative Officer	\$	98,000	
Career Ladder Program		1,000	
Social Security		5,608	
Pensions		10,197	
Medical Insurance		11,559	
Dental Insurance		548	
Unemployment Compensation		21	
Employer Medicare		1,312	
Communication		18,882	
Dues and Memberships		2,492	
Postal Charges		3,193	
Travel		4	
In Service/Staff Development		1,851	
Other Charges		671	
Total Director of Schools			155,338

Office of the Principal

Principals	\$	368,305	
Career Ladder Program		700	
Assistant Principals		392,174	
Secretary(ies)		350,386	
Social Security		62,557	
Pensions		97,357	
Medical Insurance		135,774	
Dental Insurance		5,667	
Unemployment Compensation		475	
Employer Medicare		14,630	
Communication		18,500	
Travel		800	
Other Contracted Services		8,760	
Administration Equipment		1,107	
Total Office of the Principal			1,457,192

Fiscal Services

Accountants/Bookkeepers	\$	75,404	
Secretary(ies)		40,534	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

Social Security	\$	5,937	
Pensions		6,272	
Medical Insurance		25,829	
Unemployment Compensation		62	
Employer Medicare		1,389	
Lease Payments		4,010	
Travel		100	
Other Contracted Services		27,507	
Data Processing Supplies		2,419	
Office Supplies		4,958	
In Service/Staff Development		801	
Other Charges		136	
Administration Equipment		5,316	
Total Fiscal Services			\$ 200,674

Operation of Plant

Other Contracted Services	\$	513,447	
Electricity		514,860	
Natural Gas		116,534	
Water and Sewer		78,227	
Other Supplies and Materials		38,123	
Boiler Insurance		2,769	
Building and Contents Insurance		125,493	
Other Charges		983	
Total Operation of Plant			1,390,436

Maintenance of Plant

Supervisor/Director	\$	54,773	
Maintenance Personnel		99,995	
Other Salaries and Wages		10,595	
Social Security		9,336	
Pensions		8,800	
Medical Insurance		28,010	
Unemployment Compensation		83	
Employer Medicare		2,183	
Travel		91	
Other Contracted Services		7,947	
Other Supplies and Materials		90,307	
In Service/Staff Development		2,236	
Administration Equipment		33,880	
Maintenance Equipment		13,474	
Total Maintenance of Plant			361,710

Transportation

Supervisor/Director	\$	48,672	
Mechanic(s)		71,722	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Bus Drivers	\$	660,997	
Other Salaries and Wages		108,284	
Social Security		50,016	
Pensions		44,880	
Medical Insurance		42,020	
Unemployment Compensation		868	
Employer Medicare		12,325	
Contracts with Other School Systems		3,000	
Lease Payments		1,163	
Maintenance and Repair Services - Equipment		596	
Other Contracted Services		18,396	
Diesel Fuel		145,996	
Equipment and Machinery Parts		295	
Garage Supplies		246	
Gasoline		18,401	
Lubricants		5,320	
Tires and Tubes		14,457	
Vehicle Parts		90,863	
Other Supplies and Materials		10,856	
Vehicle and Equipment Insurance		31,373	
In Service/Staff Development		1,408	
Other Charges		2,664	
Transportation Equipment		208,954	
Total Transportation			\$ 1,593,772

Operation of Non-Instructional Services

Food Service

Food Supplies	\$	4,112	
Total Food Service			4,112

Community Services

Supervisor/Director	\$	2,400	
Teachers		85,222	
Social Security		5,433	
Pensions		8,642	
Employer Medicare		1,271	
Instructional Supplies and Materials		1,143	
Total Community Services			104,111

Early Childhood Education

Teachers	\$	249,116	
Clerical Personnel		3,498	
Educational Assistants		115,015	
Certified Substitute Teachers		207	
Non-certified Substitute Teachers		3,146	
Social Security		21,012	

(Continued)

Exhibit I-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Pensions	\$	28,208	
Medical Insurance		44,204	
Dental Insurance		2,742	
Unemployment Compensation		207	
Employer Medicare		4,914	
Communication		1,782	
Food Supplies		772	
Instructional Supplies and Materials		5,771	
Other Supplies and Materials		3,905	
Other Charges		220	
Total Early Childhood Education			\$ 484,719

Capital Outlay

Regular Capital Outlay

Building Improvements	\$	88,921	
Land		486,671	
Other Capital Outlay		155,641	
Total Regular Capital Outlay			731,233

Principal on Debt

Education

Debt Service Contribution to Primary Government	\$	140,000	
Total Education			140,000

Total General Purpose School Fund \$ 24,915,266

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	567,746	
Educational Assistants		79,107	
Other Salaries and Wages		114,675	
Certified Substitute Teachers		422	
Non-certified Substitute Teachers		3,480	
Social Security		43,415	
Pensions		72,756	
Medical Insurance		85,089	
Dental Insurance		5,484	
Unemployment Compensation		351	
Employer Medicare		10,155	
Instructional Supplies and Materials		256,703	
Software		20,097	
Other Supplies and Materials		17,170	
Regular Instruction Equipment		206,267	
Total Regular Instruction Program			\$ 1,482,917

(Continued)

Exhibit I-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$	99,107	
Educational Assistants		450,264	
Certified Substitute Teachers		2,344	
Non-certified Substitute Teachers		4,026	
Social Security		28,797	
Pensions		32,099	
Medical Insurance		114,064	
Dental Insurance		1,097	
Unemployment Compensation		579	
Employer Medicare		6,954	
Instructional Supplies and Materials		8,205	
Other Supplies and Materials		3,795	
Special Education Equipment		10,462	
Total Special Education Program			\$ 761,793

Career and Technical Education Program

Instructional Supplies and Materials	\$	9,013	
Other Supplies and Materials		4,721	
Vocational Instruction Equipment		35,269	
Total Career and Technical Education Program			49,003

Support Services

Health Services

Other Supplies and Materials	\$	885	
Total Health Services			885

Other Student Support

Bus Drivers	\$	50	
Other Salaries and Wages		63,603	
Social Security		3,747	
Pensions		4,074	
Medical Insurance		5,118	
Unemployment Compensation		207	
Employer Medicare		876	
Communication		9,735	
Travel		7,101	
Other Supplies and Materials		607	
In Service/Staff Development		1,800	
Other Charges		9,926	
Total Other Student Support			106,844

Regular Instruction Program

Supervisor/Director	\$	97,102	
Clerical Personnel		3,000	
Other Salaries and Wages		2,520	
Social Security		5,981	

(Continued)

Exhibit I-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Pensions	\$	10,384	
Medical Insurance		7,292	
Dental Insurance		548	
Unemployment Compensation		21	
Employer Medicare		1,399	
Travel		400	
Other Contracted Services		94,864	
Other Supplies and Materials		5,553	
In Service/Staff Development		94,497	
Other Charges		1,766	
Total Regular Instruction Program			\$ 325,327

Special Education Program

Psychological Personnel	\$	24,430	
Secretary(ies)		40,480	
Social Security		3,633	
Pensions		3,903	
Medical Insurance		10,907	
Dental Insurance		320	
Unemployment Compensation		83	
Employer Medicare		850	
Travel		202	
Other Supplies and Materials		41,377	
In Service/Staff Development		3,903	
Total Special Education Program			130,088

Career and Technical Education Program

In Service/Staff Development	\$	978	
Total Career and Technical Education Program			978

Operation of Plant

Plant Operation Equipment	\$	34,000	
Total Operation of Plant			34,000

Maintenance of Plant

Other Supplies and Materials	\$	17,204	
Total Maintenance of Plant			17,204

Transportation

Bus Drivers	\$	1,200	
Social Security		74	
Pensions		65	
Employer Medicare		17	
Total Transportation			1,356

(Continued)

Exhibit I-9

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

School Federal Projects Fund (Cont.)

Operation of Non-Instructional Services

Food Service

Other Salaries and Wages	\$	17,748	
Social Security		1,100	
Pensions		877	
Employer Medicare		257	
Food Service Equipment		4,000	
Total Food Service			\$ 23,982

Community Services

Supervisor/Director	\$	17,000	
Teachers		130,942	
Other Salaries and Wages		22,600	
Social Security		10,574	
Pensions		15,454	
Employer Medicare		2,473	
Food Supplies		704	
Instructional Supplies and Materials		11,397	
In Service/Staff Development		580	
Other Charges		346	
Total Community Services			212,070

Capital Outlay

Regular Capital Outlay

Engineering Services	\$	43,282	
Total Regular Capital Outlay			43,282

Total School Federal Projects Fund \$ 3,189,729

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	56,461	
Accountants/Bookkeepers		40,480	
Cafeteria Personnel		587,360	
Social Security		37,196	
Pensions		32,976	
Medical Insurance		112,283	
Unemployment Compensation		723	
Employer Medicare		8,922	
Communication		2,609	
Maintenance and Repair Services - Equipment		19,973	
Travel		2,553	
Other Contracted Services		9,700	
Food Supplies		876,557	
USDA - Commodities		147,865	
Other Supplies and Materials		75,246	
In Service/Staff Development		4,918	

(Continued)

Exhibit I-9

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Other Charges	\$	3,626	
Food Service Equipment		<u>30,994</u>	
Total Food Service			<u>\$ 2,050,442</u>

Total Central Cafeteria Fund			\$ 2,050,442
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Internal School Fund

Operation of Non-Instructional Services

Community Services

Other Charges	\$	<u>767,337</u>	
Total Community Services			<u>\$ 767,337</u>

Total Internal School Fund			<u>767,337</u>
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Total Governmental Funds - DeKalb County School Department			<u><u>\$ 30,922,774</u></u>
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DeKalb County, Tennessee
Schedule of Detailed Additions, Deductions, and Changes in Net Position
- City Custodial Fund
For the Year Ended June 30, 2022

	Cities - Sales Tax Fund
<hr/>	
<u>Additions</u>	
Local Option Sales Tax	\$ 1,567,057
Total Additions	<u>\$ 1,567,057</u>
<u>Deductions</u>	
Remittance of Revenues Collected	\$ 1,551,386
Trustee's Commission	<u>15,671</u>
Total Deductions	<u>\$ 1,567,057</u>
Excess of Additions Over (Under) Deductions	\$ 0
Net Position, July 1, 2021	<u>0</u>
Net Position, June 30, 2022	<u><u>\$ 0</u></u>

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

DeKalb County Mayor and
Board of County Commissioners
DeKalb 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 DeKalb County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise DeKalb County's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 24, 2022. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the DeKalb County School Department (a discretely presented component unit) as described in our report on DeKalb County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies: 2022-001 and 2022-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether DeKalb 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 no instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards*.

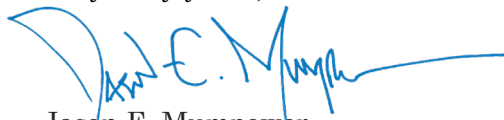
DeKalb County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on DeKalb County's responses to the findings identified in our audit, which are described in the accompanying Schedule of Findings and Questioned Costs. DeKalb 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DeKalb County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 24, 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

DeKalb County Mayor and
Board of County Commissioners
DeKalb 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 DeKalb 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 DeKalb County's major federal programs for the year ended June 30, 2022. DeKalb 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, DeKalb 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 DeKalb County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does

not provide a legal determination of DeKalb 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 DeKalb 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 DeKalb 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 DeKalb 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 DeKalb 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 DeKalb 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 DeKalb County, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise DeKalb County's basic financial statements. We issued our report thereon dated October 24, 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

October 24, 2022

JEM/tg

DeKalb County, Tennessee, and the DeKalb County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7)
For the Year Ended June 30, 2022

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Education:			
Child Nutrition Cluster: (5)			
School Breakfast Program	10.553	N/A	\$ 614,034
National School Lunch Program	10.555	N/A	1,803,956 (6)
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (5)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	152,525 (6)
Direct Award:			
Community Facilities Loans and Grants Cluster: (5)			
Community Facilities Loans and Grants	10.766	N/A	137,500
Total U.S. Department of Agriculture			<u>\$ 2,708,015</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	N/A	<u>\$ 13,697</u>
Institute of Museum and Library Services:			
Passed-through Tennessee Secretary of State:			
Grants to States	45.310	N/A	<u>\$ 4,425</u>
U.S. Department of Education:			
Direct Award:			
Impact Aid	84.041	N/A	\$ 161,927
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	995,550
Special Education Cluster: (5)			
Special Education - Grants to States	84.027	N/A	762,029 (6)
COVID 19 - Special Education - Grants to States (ARP)	84.027	N/A	50,054 (6)
Special Education - Preschool Grants	84.173	N/A	117,660 (6)
COVID 19 - Special Education - Preschool Grants (ARP)	84.173	N/A	2,006 (6)
Career and Technical Education - Basic Grants to States	84.048	N/A	62,848
Twenty-first Century Community Learning Centers	84.287	N/A	215,569
Rural Education	84.358	N/A	72,204
English Language Acquisition State Grants	84.365	N/A	20,431
Supporting Effective Instruction State Grants	84.367	N/A	113,596
Student Support and Academic Enrichment Program	84.424	N/A	72,488
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	N/A	247,569 (6)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	N/A	326,121 (6)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund - Literacy Grant (ESSER II)	84.425D	N/A	83,864 (6)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	N/A	124,883 (6)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth - (ESSER ARP)	84.425W	N/A	1,746 (6)
Total U.S. Department of Education			<u>\$ 3,430,545</u>
U.S. Department of Health and Human Services:			
Passed-through the Upper Cumberland Development District:			
Aging Cluster: (5)			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	N/A	\$ 7,400
Passed-through State Department of Health:			
Immunization Cooperative Agreements	93.268	N/A	9,350

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listings Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services (Cont.):			
Passed-through State Department of Mental Health and Substance Abuse Services:			
Opioid STR	93.788	N/A	\$ 23,250
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	103,967
Mental Health Disaster Assistance and Emergency Mental Health	93.982	N/A	28,729
Total U.S. Department of Health and Human Services			<u>\$ 172,696</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	N/A	<u>\$ 5,031</u>
Total Expenditures of Federal Awards			<u><u>\$ 6,334,409</u></u>

State Grants	Contract Number	
Addiction Recovery Program for the Tennessee Certified Recovery Court Program - State Department of Mental Health and Substance Abuse Services	(4)	\$ 20,000
Aging Program - Upper Cumberland Development District	(4)	6,000
Bridge Summer Learning - State Department of Education	(4)	55,273
Coordinated School Health - State Department of Education	(4)	100,000
Direct Appropriation Grant - State Department of Finance and Administration	(4)	343,764
Learning Camp Transportation Grant - State Department of Education	(4)	33,924
Litter Program - State Department of Transportation	(4)	39,432
Local Health Services - State Department of Health	GG-22-71278-00	76,598
Lottery for Education: Afterschool Programs - State Department of Education	(4)	104,357
Safe Schools Act - State Department of Education	(4)	67,220
State Supplemental Juvenile Court Improvement Funds - State Commission on Children and Youth	(4)	4,500
Stream Learning - State Department of Education	(4)	37,112
Summer Learning Camp - State Department of Education	(4)	154,019
Tennessee Certified Juvenile Recovery Court Program - State Department of Mental Health and Substance Abuse Services	(4)	48,274
Tennessee Certified Recovery Court Program - State Department of Mental Health and Substance Abuse Services	(4)	82,319
ThreeStar Grant Program - State Department of Economic and Community Development	(4)	49,500
Tourism Enhancement Grant Program - State Department of Tourism Development	(4)	40,909
Voluntary Pre-K for Tennessee - State Department of Education	(4)	483,645
Volunteer Firefighter Equipment and Training Grant Program	(4)	<u>20,100</u>
Total State Grants		<u><u>\$ 1,766,946</u></u>

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) DeKalb County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
- (3) No amounts (\$0) were passed-through to subrecipients.
- (4) Information not available.
- (5) Child Nutrition Cluster total \$2,570,515; Community Facilities Loans and Grants Cluster total \$137,500; Special Education Cluster total \$931,749; Aging Program Cluster total \$7,400.
- (6) Total for FAL No. 10.555 is \$1,956,481; Total for FAL No. 84.027 is \$812,083; Total for FAL No. 84.173 is \$119,666; Total for FAL No. 84.425 is \$784,183.
- (7) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:		Amount Provided to Consolidated Administration
Program Title	FAL Number	
Title I Grants to Local Education Agencies	84.010	\$ 81,932
Rural Education	84.358	5,466
English Language Acquisition State Grants	84.365	364
Supporting Effective Instruction State Grants	84.367	16,397
Student Support and Academic Enrichment Program	84.424	911
		<u>\$ 105,070</u>

DeKalb 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 Financial Report for DeKalb 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
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OFFICE OF DIRECTOR OF SCHOOLS

2021	202	2021-001	The School Federal Projects Fund had a cash overdraft at June 30, 2021.	N/A	Corrected
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OFFICE OF TRUSTEE

2021	202	2021-002	The trustee paid checks from the School Federal Projects Fund that exceeded available funds	N/A	Corrected
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Prior-year Federal Awards Findings

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

DEKALB 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 DeKalb County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **YES**
3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
 - * Assistance Listings Numbers: 10.553 and 10.555 Child Nutrition Cluster: School Breakfast Program and National School Lunch Program
 - * Assistance Listings Number: 84.425 COVID 19 - Education Stabilization Fund
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 COUNTY MAYOR

FINDING 2022-001

QUESTIONABLE FUEL CHARGES TOTALING AT LEAST \$2,801 WERE MADE BY THE COUNTY LANDFILL DEPARTMENT

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

On September 19, 2022, the DeKalb County Mayor reported the suspected misuse of a county fuel card to the Comptroller's Office and to the Smithville Police Department. The police department investigated the incident and were able to verify through video footage that a solid waste employee put fuel into a personal vehicle at the same time and location the county fuel card transaction occurred. We reviewed the transactions made on that card between January 22, 2021, and August 29, 2022, and we noted the following questionable transactions:

Date	Day	Time	Amount
6/21/2021	SUNDAY	10:29 AM	\$ 91.21
7/28/2021	WEDNESDAY	3:00 PM	65.00
8/4/2021	WEDNESDAY	4:10 PM	43.00
8/12/2021	THURSDAY	4:43 PM	64.50
8/24/2021	TUESDAY	9:12 PM	67.00
9/4/2021	SATURDAY	6:30 PM	62.00
9/20/2021	MONDAY	3:32 PM	62.00
10/5/2021	TUESDAY	3:15 PM	63.00
10/17/2021	SUNDAY	7:02 PM	65.01
10/28/2021	THURSDAY	5:08 PM	64.00
11/6/2021	SATURDAY	5:50 PM	65.01
11/18/2021	THURSDAY	4:46 PM	60.00
11/27/2021	SATURDAY	4:54 PM	52.00
12/5/2021	SUNDAY	2:23 PM	61.00
12/17/2021	FRIDAY	3:35 PM	56.00
12/23/2021	THURSDAY	7:54 PM	67.00
1/3/2022	MONDAY	7:49 PM	60.00
1/15/2022	SATURDAY	9:56 AM	57.00
1/25/2022	TUESDAY	8:01 PM	65.01
2/6/2022	SUNDAY	6:44 PM	69.00
2/19/2022	SATURDAY	9:00 AM	69.01
2/24/2022	THURSDAY	6:31 PM	56.00
3/8/2022	TUESDAY	5:26 PM	81.15
3/20/2022	SUNDAY	8:23 PM	67.02
3/30/2022	WEDNESDAY	7:44 PM	77.09
4/13/2022	WEDNESDAY	5:37 PM	83.01
4/24/2022	SUNDAY	6:02 PM	79.00
5/5/2022	THURSDAY	8:10 PM	83.01
5/15/2022	SUNDAY	9:00 PM	73.00
5/25/2022	WEDNESDAY	5:36 PM	93.00
6/8/2022	WEDNESDAY	6:23 PM	106.00
6/19/2022	SUNDAY	4:58 PM	113.00
6/30/2022	THURSDAY	6:32 PM	97.03
7/11/2022	MONDAY	8:28 PM	83.02
7/20/2022	WEDNESDAY	5:21 PM	90.05
7/29/2022	FRIDAY	6:37 PM	89.93
8/7/2022	SUNDAY	7:17 PM	65.43
8/21/2022	SUNDAY	6:49 PM	82.00
8/29/2022	MONDAY	5:09 PM	55.00
			<u>\$ 2,801.49</u>

All these purchases were made on the same fuel card are considered suspicious because they occurred outside the posted operating times of the landfill. As a result of the investigation by the Smithville Police Department, a landfill employee was arrested and charged with theft of property over \$2,500 and fraudulent use of a debit card. This fuel card was taken out of service on September 19, 2022, and the employee accused of its misuse was terminated on September 21, 2022.

RECOMMENDATION

County officials should implement and utilize policies and procedures to track the use of fuel cards in order to strengthen controls over fuel purchases.

MANAGEMENT'S RESPONSE – CURRENT COUNTY MAYOR MATT ADCOCK

I concur with this finding. It is difficult to prepare for every disaster that comes at an organization, but we can learn from the circumstances to better understand the forthcoming.

FINDING 2022-002

THE OFFICE DID NOT MAINTAIN ADEQUATE CONTROLS OVER FUEL CARDS

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

As part of our investigation into the alleged misuse of a county fuel card at the landfill, we examined the county's policies and procedures governing these cards and we noted the following:

- A. The county does not have a formal fuel card policy for any of the departments administered by the county mayor. No written documentation was on hand to explain the responsibilities and use of such cards.
- B. The fuel bills were not properly reviewed and monitored by the appropriate county officials. The monthly fuel bills we reviewed included dates and times of transactions, the odometer reading of the vehicle being fueled, the type of fuel obtained, and the personal identification number (PIN) of the employee using the card. Regular monitoring and verification of this information would allow officials to note and correct any errors or irregularities in fuel purchases.

Failure to properly oversee the use of fuel cards allows opportunity for misuse and allows errors and irregularities to go unnoticed and uncorrected. This deficiency is the result of a lack of management oversight.

RECOMMENDATION

The office should improve controls over fuel cards by developing a county fuel card policy for all departments and properly monitoring the use of the cards.

MANAGEMENT'S RESPONSE – CURRENT COUNTY MAYOR MATT ADCOCK

I concur with this finding. It is difficult to prepare for every disaster that comes at an organization, but we can learn from the circumstances to better understand the forthcoming. We are in the process of implementing a new county wide policy to mitigate the future possibilities of this reoccurring. We do review our fuel report to examine if there is a problem, and that's how this problem was identified.

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.

DeKalb County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2022

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

Finding Number	Title of Finding	Corrective Action Plan Page Number
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OFFICE OF COUNTY MAYOR

2022-001	Questionable fuel charges totaling at least \$2,801 were made by the county landfill department.	209
2022-002	The office did not maintain adequate controls over fuel cards.	210



DeKalb County Mayor
MATT ADCOCK

Corrective Action Plan

FINDING: QUESTIONABLE FUEL CHARGES TOTALING AT LEAST
\$2,801 WERE MADE BY THE COUNTY LANDFILL

DEPARTMENT: SOLID WASTE / COUNTY GOVERNMENT

Response and Corrective Action Plan Prepared by:

County Mayor Matt Adcock

Person Responsible for Implementing the Corrective Action:

County Mayor Matt Adcock

Anticipated Completion Date of Corrective Action:

10/04/22

Repeat Finding:

No

Reason Corrective Action was Not Taken in the Prior Year:

N/A

Planned Corrective Action:

Dekalb County will implement a county wide fuel policy that states the obligations of having a fuel card. That all cards must stay in the vehicle it is assigned to when not being used, all employees should have their own fuel card pin numbers, and that the odometer reading should always be typed in accurately. The policy will also state that no employee should use another employee's pin number.



DeKalb County Mayor
MATT ADCOCK

Corrective Action Plan

FINDING: THE OFFICE DID NOT MAINTAIN ADEQUATE CONTROLS OVER FUEL CARDS

DEPARTMENT: SOLID WASTE / COUNTY GOVERNMENT

Response and Corrective Action Plan Prepared by:

County Mayor Matt Adcock

Person Responsible for Implementing the Corrective Action:

County Mayor Matt Adcock

Anticipated Completion Date of Corrective Action:

10/04/22

Repeat Finding:

No

Reason Corrective Action was Not Taken in the Prior Year:

N/A

Planned Corrective Action:

Dekalb County will implement a county wide fuel policy that states the obligations of having a fuel card. That all cards must stay in the vehicle it is assigned to when not being used, all employees should have their own fuel card pin numbers, and that the odometer reading should always be typed in accurately. The policy will also state that no employee should use another employee's pin number.

BEST PRACTICE

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of DeKalb County.

DEKALB COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

DeKalb County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of DeKalb County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.