TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Hartsville/Trousdale County, Tennessee

For the Year Ended June 30, 2022

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2022

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

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

HARTSVILLE/TROUSDALE
COUNTY GOVERNMENT, TENNESSEE
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Summary of Audit Findings

Annual Financial Report
Hartsville/Trousdale County Government, Tennessee
For the Year Ended June 30, 2022

Scope

We have audited the basic financial statements of Hartsville/Trousdale County Government as of and for the year ended June 30, 2022.

Results

Our report on Hartsville/Trousdale County Government is unmodified.

Our audit resulted in one finding and recommendation, which we have reviewed with Hartsville/Trousdale County Government management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings

The following is a summary of the audit finding:

WATER AND SEWER UTILITY DEPARTMENT

- Accounting records were not closed and available for audit by August 31, 2022.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

Hartsville/Trousdale County Officials
June 30, 2022

Officials

Stephen Chambers, County Mayor
Billy Scruggs, Superintendent of Roads
Clint Satterfield, Director of Schools
Cindy Carman, Trustee
Mike Potts, Assessor of Property
Rita Crowder, County Clerk
Kim Taylor, Circuit, General Sessions, and Juvenile Courts Clerk
Shelly Brawner, Clerk and Master
Candice Hall, Register of Deeds
Ray Russell, Sheriff

Hartsville/Trousdale County Government Commissioners

Dwight Jewell, Chairman
Shane Burton
Jerry Ford
Lonnie Taylor
Lesley Overman
Richard Harsh
Gary Claridy
William Fergusson
Richard Johnson
Beverly Atwood
David Nollner
Landon Gulley
Gary Walsh
Terry Gregory
Rick Davis
Amber Russell
Ken Buckmaster
Steve Whittaker
Rachel Jones
Mary Ann Baker

Highway Commission

Stephen Chambers, County Mayor, Chairman
Billy Scruggs, Superintendent of Roads
Bobby Joe Lewis

Board of Education

John Kerr, Chairman
Anthony Crook
Barbara Towns
Regina Waller

Audit Committee

Richard Harsh, Chairman
Mary Ann Baker
Rachel Jones
Dwight Jewell
Steve Whittaker
Lesley Overman

Water and Sewer Board

Heather Bay, Chairman
Stephen Chambers, County Mayor
Todd Webber
Mark White
Dwight Jewell
Kendra Stafford

FINANCIAL SECTION

Jason E. Mumpower
Comptroller

Independent Auditor's Report

Hartsville/Trousdale Mayor and
Board of Metropolitan Commissioners
Hartsville/Trousdale, Tennessee

To the County Mayor and Board of Metropolitan Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hartsville/Trousdale County Government, 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hartsville/Trousdale County Government, Tennessee, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Special Purpose funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Internal School Fund of the Hartsville/Trousdale County School Department (a discretely presented component unit), which represent 0.76 percent, one percent, and 1.83 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those amounts were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Hartsville/Trousdale 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

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Hartsville/Trousdale County Government, Tennessee, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hartsville/Trousdale County Government'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 Hartsville/Trousdale 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 Hartsville/Trousdale 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

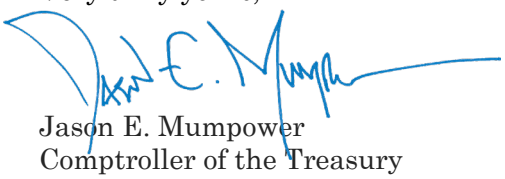
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, 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 January 23, 2023, on our consideration of Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government's internal control over financial reporting and compliance.

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

January 23, 2023

JEM/gc

Basic Financial Statements

Exhibit A

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hartsville/ Trousdale County School Department
ASSETS				
Cash	$ 314	$ 3,915,699	$ 3,916,013	$ 221,038
Equity in Pooled Cash and Investments	11,477,149	0	11,477,149	4,262,703
Accounts Receivable	325,369	298,612	623,981	1,508
Allowance for Uncollectibles	(5,776)	0	(5,776)	0
Due from Other Governments	9,072,379	0	9,072,379	711,957
Due from Component Units	1,668,848	0	1,668,848	0
Property Taxes Receivable	5,347,121	0	5,347,121	1,693,786
Allowance for Uncollectible Property Taxes	(451,478)	0	(451,478)	(134,557)
Net Pension Asset - Agent Plan	2,827,281	228,555	3,055,836	375,528
Net Pension Asset - Teacher Retirement Plan	0	0	0	153,718
Net Pension Asset - Teacher Legacy Pension Plan	0	0	0	4,938,802
Prepaid Items	0	88,901	88,901	0
Restricted Assets:				
Revenue Bond Future Debt Service	0	100,235	100,235	0
Amounts Accumulated for Pension Benefits	0	0	0	170,224
Capital Assets:				
Assets Not Depreciated:				
Land	1,316,215	410,043	1,726,258	840,586
Construction in Progress	417,706	1,208,956	1,626,662	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	4,663,653	5,400	4,669,053	14,259,569
Infrastructure	4,899,215	18,132,838	23,032,053	0
Other Capital Assets	2,735,850	577,778	3,313,628	1,433,650
Intangibles	0	0	0	11,977
Total Assets	$ 44,293,846	$ 24,967,017	$ 69,260,863	$ 28,940,489
DEFERRED OUTFLOWS OF RESOURCES				
Pension Changes in Experience	$ 250,177	$ 43,165	$ 293,342	$ 90,193
Pension Changes in Assumptions	1,036,624	147,475	1,184,099	1,617,320
Pension Changes in Proportion	0	0	0	16,547
Pension Contributions After Measurement Date	251,917	82,350	334,267	470,855
OPEB Changes in Experience	0	0	0	140,934
OPEB Changes in Assumptions	0	0	0	242,536
OPEB Changes in Proportion	0	0	0	36,555
OPEB Benefits Paid After Measurement Date	3,807	0	3,807	28,577
Total Deferred Outflows of Resources	$ 1,542,525	$ 272,990	$ 1,815,515	$ 2,643,517

(Continued)

Exhibit A

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position (Cont.)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hartsville/ Trousdale County School Department
LIABILITIES				
Accounts Payable	$ 8,627,467	$ 110,763	$ 8,738,230	$ 116,591
Accrued Payroll	539,450	0	539,450	64,408
Payroll Deductions Payable	1,410	5,090	6,500	268,294
Accrued Interest Payable	2,380	0	2,380	0
Contracts Payable	22,305	0	22,305	0
Due to Primary Government	0	0	0	1,668,848
Due to State of Tennessee	1,389	15,562	16,951	0
Due to Other Governments	2,769,949	0	2,769,949	0
Due to Litigants, Heirs, and Others	238	0	238	0
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	2,300	4,000	6,300	0
Noncurrent Liabilities:				
Due Within One Year - Debt	635,993	100,235	736,228	0
Due Within One Year - Other	47,104	29,818	76,922	0
Due in More Than One Year - Debt	5,514,855	4,865,886	10,380,741	0
Due in More Than One Year - Other	208,585	0	208,585	1,188,934
Total Liabilities	$ 18,373,425	$ 5,131,354	$ 23,504,779	$ 3,307,075
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 4,784,216	$ 0	$ 4,784,216	$ 1,528,677
Pension Changes in Experience	397,295	44,701	441,996	513,485
Pension Changes in Investment Earnings	2,467,814	279,755	2,747,569	4,486,721
Pension Changes in Proportion	0	0	0	35,050
OPEB Changes in Experience	1,531	0	1,531	135,456
OPEB Changes in Assumptions	5,879	0	5,879	76,833
OPEB Changes in Proportion	0	0	0	50,740
Total Deferred Inflows of Resources	$ 7,656,735	$ 324,456	$ 7,981,191	$ 6,826,962
NET POSITION				
Net Investment in Capital Assets	$ 12,497,278	$ 15,368,894	$ 27,866,172	$ 16,545,782
Restricted for:				
General Government	18,434	0	18,434	0
Finance	24,419	0	24,419	0
Administration of Justice	74,250	0	74,250	0
Public Safety	161,268	0	161,268	0
Public Health and Welfare	10,817	0	10,817	0
Highway/Public Works	1,595,425	0	1,595,425	0
Debt Service	180,917	349,869	530,786	0
Capital Projects	21,684	0	21,684	0
Pensions	2,827,281	228,555	3,055,836	5,638,272
Education	0	0	0	821,758
Unrestricted	2,394,438	3,836,879	6,231,317	(1,555,843)
Total Net Position	$ 19,806,211	$ 19,784,197	$ 39,590,408	$ 21,449,969

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

Exhibit B

Hartsville/Trousdale County Government, Tennessee
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: School Department
Primary Government:								
Governmental Activities:								
General Government	$ 3,748,814	$ 368,182	$ 1,286,854	$ 390,086	$ (1,703,692)	$ 0	$ (1,703,692)	$ 0
Finance	498,543	362,681	0	0	(135,862)	0	(135,862)	0
Administration of Justice	527,971	223,641	9,000	0	(295,330)	0	(295,330)	0
Public Safety	65,669,679	62,052,137	50,826	0	(3,566,716)	0	(3,566,716)	0
Public Health and Welfare	2,391,604	1,072,551	65,066	0	(1,253,987)	0	(1,253,987)	0
Social, Cultural, and Recreational Services	370,611	33,557	16,736	0	(320,318)	0	(320,318)	0
Agriculture and Natural Resources	64,682	0	0	0	(64,682)	0	(64,682)	0
Highways/Public Works	1,820,077	0	1,889,997	0	69,920	0	69,920	0
Education	115,000	0	0	456,465	341,465	0	341,465	0
Interest on Long-term Debt	213,745	0	0	0	(213,745)	0	(213,745)	0
Total Governmental Activities	$ 75,420,726	$ 64,112,749	$ 3,318,479	$ 846,551	$ (7,142,947)	$ 0	$ (7,142,947)	$ 0
Business-type Activities:								
Public Utility - Water and Sewer	$ 3,678,001	$ 3,656,367	$ 0	$ 53,160	$ 0	$ 31,526	$ 31,526	$ 0
Total Primary Government	$ 79,098,727	$ 67,769,116	$ 3,318,479	$ 899,711	$ (7,142,947)	$ 31,526	$ (7,111,421)	$ 0
Component Unit:								
School Department	$ 14,027,128	$ 410,951	$ 2,544,699	$ 305,473	$ 0	$ 0	$ 0	$ (10,766,005)
Total Component Unit	$ 14,027,128	$ 410,951	$ 2,544,699	$ 305,473	$ 0	$ 0	$ 0	$ (10,766,005)

(Continued)

Hartsville/Trousdale County Government, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: School Department
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					$ 4,844,975	$ 0	$ 4,844,975	$ 1,651,323
Property Taxes Levied for Debt Service					359,134	0	359,134	0
Local Option Sales Tax					840,317	0	840,317	1,050,092
Hotel/Motel Tax					3,546	0	3,546	0
Local Amusement Tax					1,262	0	1,262	0
Wheel Tax					354,708	0	354,708	0
Litigation Tax					132,429	0	132,429	0
Business Tax					78,964	0	78,964	27,250
Mixed Drink Tax					8,394	0	8,394	8,252
Adequate Facilities/Development Tax					162,050	0	162,050	0
Wholesale Beer Tax					145,314	0	145,314	0
Grants and Contributions Not Restricted for Specific Programs					278,685	78,568	357,253	10,592,376
Unrestricted Investment Income					60,765	27,134	87,899	(7,963)
Miscellaneous					16,074	68,546	84,620	0
Total General Revenues					$ 7,286,617	$ 174,248	$ 7,460,865	$ 13,321,330
Transfers					$ (49,384)	$ 49,384	$ 0	$ 0
Change in Net Position					94,286	255,158	349,444	2,555,325
Net Position, July 1, 2021					19,711,925	19,529,039	39,240,964	18,894,644
Net Position, June 30, 2022					$ 19,806,211	$ 19,784,197	$ 39,590,408	$ 21,449,969

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

Exhibit C-1

Hartsville/Trousdale County Government, Tennessee
Balance Sheet
Governmental Funds
June 30, 2022

	Major Funds		Nonmajor Funds	
	General	Special Purpose	Other Govern-mental Funds	Total Governmental Funds
ASSETS				
Cash	$ 100	$ 0	$ 214	$ 314
Equity in Pooled Cash and Investments	4,134,812	0	7,342,337	11,477,149
Accounts Receivable	158,375	0	163,098	321,473
Allowance for Uncollectibles	0	0	(5,776)	(5,776)
Due from Other Governments	184,750	8,532,448	359,077	9,076,275
Due from Other Funds	13,741	0	108,919	122,660
Property Taxes Receivable	3,151,317	0	2,195,804	5,347,121
Allowance for Uncollectible Property Taxes	(266,818)	0	(184,660)	(451,478)
Total Assets	$ 7,376,277	$ 8,532,448	$ 9,979,013	$ 25,887,738
LIABILITIES				
Accounts Payable	$ 45,647	$ 8,532,448	$ 49,372	$ 8,627,467
Accrued Payroll	397,893	0	141,557	539,450
Payroll Deductions Payable	1,410	0	0	1,410
Contracts Payable	22,305	0	0	22,305
Due to Other Funds	0	0	122,660	122,660
Due to State of Tennessee	0	0	1,389	1,389
Due to Other Governments	0	0	2,769,949	2,769,949
Due to Litigants, Heirs, and Others	0	0	238	238
Current Liabilities Payable From Restricted Assets	2,300	0	0	2,300
Total Liabilities	$ 469,555	$ 8,532,448	$ 3,085,165	$ 12,087,168

(Continued)

Exhibit C-1

Hartsville/Trousdale County Government, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds		Nonmajor Funds	
	General	Special Purpose	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 2,827,662	$ 0	$ 1,956,554	$ 4,784,216
Deferred Delinquent Property Taxes	53,232	0	52,609	105,841
Other Deferred/Unavailable Revenue	40,000	0	216,875	256,875
Total Deferred Inflows of Resources	$ 2,920,894	$ 0	$ 2,226,038	$ 5,146,932
FUND BALANCES				
Restricted:				
Restricted for General Government	$ 18,434	$ 0	$ 0	$ 18,434
Restricted for Finance	24,419	0	0	24,419
Restricted for Administration of Justice	74,250	0	0	74,250
Restricted for Public Safety	80,493	0	80,775	161,268
Restricted for Public Health and Welfare	750	0	0	750
Restricted for Highways/Public Works	0	0	1,457,610	1,457,610
Restricted for Debt Service	0	0	183,297	183,297
Restricted for Capital Projects	0	0	21,684	21,684
Committed:				
Committed for General Government	0	0	1,722,497	1,722,497
Committed for Public Safety	3,941	0	0	3,941
Committed for Public Health and Welfare	0	0	1,165,559	1,165,559
Committed for Social, Cultural, and Recreational Services	99,042	0	0	99,042
Committed for Debt Service	0	0	721,686	721,686
Committed for Other Purposes	12,353	0	0	12,353
Assigned:				
Assigned for General Government	1,554,706	0	0	1,554,706
Assigned for Finance	1,814	0	0	1,814

(Continued)

Hartsville/Trousdale County Government, Tennessee
Balance Sheet
Governmental Funds (Cont.)

	Major Funds		Nonmajor Funds	
	General	Special Purpose	Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)				
Assigned (Cont.):				
Assigned for Administration of Justice	$ 3,629	$ 0	$ 0	$ 3,629
Assigned for Public Safety	83,859	0	0	83,859
Assigned for Public Health and Welfare	7,658	0	415,912	423,570
Assigned for Social, Cultural, and Recreational Services	6,326	0	0	6,326
Assigned for Other Operations	3,306	0	0	3,306
Unassigned	2,010,848	0	(1,101,210)	909,638
Total Fund Balances	$ 3,985,828	$ 0	$ 4,667,810	$ 8,653,638
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 7,376,277	$ 8,532,448	$ 9,979,013	$ 25,887,738

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

Exhibit C-2

Hartsville/Trousdale County Government, 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)		$ 8,653,638
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 1,316,215	
Add: construction in progress	417,706	
Add: buildings and improvements net of accumulated depreciation	4,663,653	
Add: infrastructure net of accumulated depreciation	4,899,215	
Add: other capital assets net of accumulated depreciation	2,735,850	14,032,639
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	$ (1,019,000)	
Less: other loans payable	(5,131,848)	
Add: debt to be contributed by the school department	1,668,848	
Less: compensated absences payable	(118,325)	
Less: landfill postclosure care costs	(90,295)	
Less: OPEB liability - Medicare supplement plan	(47,069)	
Less: accrued interest on notes	(2,380)	(4,740,069)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	$ 1,538,718	
Less: deferred inflows of resources related to pensions	(2,865,109)	
Add: deferred outflows of resources related to OPEB	3,807	
Less: deferred inflows of resources related to OPEB	(7,410)	(1,329,994)
(4) Net pension assets of the county agent plans are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - county agent plan	$ 1,324,668	
Add: net pension asset - former City of Hartsville agent plan	1,502,613	2,827,281
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		362,716
Net position of governmental activities (Exhibit A)		$ 19,806,211

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

Exhibit C-3

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

	Major Funds		Nonmajor Funds	
	General	Special Purpose	Other Govern-mental Funds	Total Governmental Funds
Revenues				
Local Taxes	$ 4,534,287	$ 0	$ 2,622,749	$ 7,157,036
Licenses and Permits	158,393	0	79,571	237,964
Fines, Forfeitures, and Penalties	91,821	0	8,093	99,914
Charges for Current Services	35,846	0	981,455	1,017,301
Other Local Revenues	194,354	0	101,508	295,862
Fees Received From County Officials	577,882	0	0	577,882
State of Tennessee	722,312	61,850,616	2,196,047	64,768,975
Federal Government	622,302	0	0	622,302
Other Governments and Citizens Groups	519,865	0	641,122	1,160,987
Total Revenues	$ 7,457,062	$ 61,850,616	$ 6,630,545	$ 75,938,223
Expenditures				
Current:				
General Government	$ 1,362,099	$ 0	$ 503,541	$ 1,865,640
Finance	546,678	0	0	546,678
Administration of Justice	584,651	0	1,379	586,030
Public Safety	3,542,886	61,850,616	470,071	65,863,573
Public Health and Welfare	101,648	0	2,042,898	2,144,546
Social, Cultural, and Recreational Services	348,149	0	4,600	352,749
Agriculture and Natural Resources	73,358	0	0	73,358
Other Operations	1,580,108	0	394,489	1,974,597
Highways	0	0	1,783,807	1,783,807
Debt Service:				
Principal on Debt	0	0	1,291,446	1,291,446
Interest on Debt	0	0	214,680	214,680
Other Debt Service	0	0	29,852	29,852

(Continued)

Exhibit C-3

Hartsville/Trousdale County Government, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds		Nonmajor Funds	
	General	Special Purpose	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)				
Capital Projects	$ 0	$ 0	$ 191,816	$ 191,816
Total Expenditures	$ 8,139,577	$ 61,850,616	$ 6,928,579	$ 76,918,772
Excess (Deficiency) of Revenues Over Expenditures	$ (682,515)	$ 0	$ (298,034)	$ (980,549)
Other Financing Sources (Uses)				
Insurance Recovery	$ 20,711	$ 0	$ 62,734	$ 83,445
Transfers In	233,197	0	334,074	567,271
Transfers Out	(157,869)	0	(458,786)	(616,655)
Total Other Financing Sources (Uses)	$ 96,039	$ 0	$ (61,978)	$ 34,061
Net Change in Fund Balances	$ (586,476)	$ 0	$ (360,012)	$ (946,488)
Fund Balance, July 1, 2021	4,572,304	0	5,027,822	9,600,126
Fund Balance, June 30, 2022	$ 3,985,828	$ 0	$ 4,667,810	$ 8,653,638

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

Hartsville/Trousdale County Government, 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)		$ (946,488)
(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 outlays purchased in the current period	$ 374,970	
Less: current-year depreciation expense	(882,347)	(507,377)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(68,400)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2021	$ (358,818)	
Add: deferred delinquent property taxes and other deferred June 30, 2022	362,716	3,898
(4) The issuance of long-term debt (e.g., notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Add: principal payments on notes	$ 265,700	
Add: principal payments on other loans	1,025,746	
Less: contributions from the school department for other loans payable	(267,887)	1,023,559
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in landfill postclosure care costs	$ 18,129	
Change in compensated absences	(10,728)	
Change in OPEB liability - Medicare supplement plan	25,199	
Change in accrued interest payable	935	
Change in deferred outflows of resources related to pensions	828,174	
Change in deferred inflows of resources related to pensions	(2,438,300)	
Change in deferred outflows of resources related to OPEB	(4,766)	
Change in deferred inflows of resources related to OPEB	(562)	
Change in net pension liability/asset - county agent plan	1,120,141	
Change in net pension liability/asset - former city of Hartsville agent plan	1,050,872	589,094
Change in net position of governmental activities (Exhibit B)		$ 94,286

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

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 4,534,287	$ 0	$ 0	$ 4,534,287	$ 4,182,765	$ 4,181,394	$ 352,893
Licenses and Permits	158,393	0	0	158,393	106,100	106,100	52,293
Fines, Forfeitures, and Penalties	91,821	0	0	91,821	78,600	78,600	13,221
Charges for Current Services	35,846	0	0	35,846	25,475	25,475	10,371
Other Local Revenues	194,354	0	0	194,354	95,500	113,012	81,342
Fees Received From County Officials	577,882	0	0	577,882	523,000	523,000	54,882
State of Tennessee	722,312	0	0	722,312	712,941	850,319	(128,007)
Federal Government	622,302	0	0	622,302	574,243	712,952	(90,650)
Other Governments and Citizens Groups	519,865	0	0	519,865	15,000	751,738	(231,873)
Total Revenues	$ 7,457,062	$ 0	$ 0	$ 7,457,062	$ 6,313,624	$ 7,342,590	$ 114,472
Expenditures							
General Government							
County Commission	$ 77,705	$ (418)	$ 977	$ 78,264	$ 108,579	$ 103,579	$ 25,315
Beer Board	1,314	0	0	1,314	423	1,941	627
County Mayor/Executive	298,533	(549)	630	298,614	313,774	316,964	18,350
County Attorney	35,411	0	0	35,411	31,000	36,000	589
Election Commission	126,510	(534)	4,159	130,135	126,819	174,891	44,756
Register of Deeds	119,157	(53)	1,274	120,378	127,285	127,405	7,027
Planning	115,577	0	3,427	119,004	119,139	119,890	886
County Buildings	577,919	(2,957)	11,193	586,155	284,571	586,257	102
Preservation of Records	9,973	0	0	9,973	2,000	10,070	97
Finance							
Property Assessor's Office	168,024	(87)	54	167,991	183,278	183,548	15,557
County Trustee's Office	147,669	(27)	168	147,810	151,542	151,932	4,122
County Clerk's Office	152,007	(475)	770	152,302	155,134	156,894	4,592
Data Processing	78,978	0	868	79,846	75,500	89,500	9,654
Administration of Justice							
Circuit Court	194,104	(266)	6,088	199,926	206,288	206,948	7,022
General Sessions Court	124,374	(69)	69	124,374	101,350	129,656	5,282

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice (Cont.)							
Chancery Court	$ 130,010	$ (547)	$ 382	$ 129,845	$ 139,690	$ 139,848	$ 10,003
Judicial Commissioners	38,907	0	0	38,907	40,589	40,589	1,682
Courtroom Security	97,256	(2,664)	295	94,887	131,543	134,599	39,712
Public Safety							
Sheriff's Department	1,900,109	(132,966)	55,755	1,822,898	1,817,916	2,020,151	197,253
Drug Enforcement	74,596	0	0	74,596	74,717	76,019	1,423
Administration of the Sexual Offender Registry	1,800	0	0	1,800	3,400	3,400	1,600
Jail	1,047,971	(14,651)	9,865	1,043,185	1,179,671	1,208,569	165,384
Workhouse	91,832	(17)	1,065	92,880	93,316	112,650	19,770
Juvenile Services	45,380	(164)	0	45,216	49,397	49,667	4,451
Fire Prevention and Control	230,305	(7,136)	12,153	235,322	288,673	288,673	53,351
Rescue Squad	27,104	(3,688)	3,013	26,429	63,320	49,246	22,817
Other Emergency Management	98,755	(1,823)	661	97,593	117,808	125,858	28,265
Inspection and Regulation	409	0	0	409	1,500	1,500	1,091
County Coroner/Medical Examiner	24,625	0	0	24,625	32,500	37,500	12,875
Public Health and Welfare							
Local Health Center	26,611	(135)	0	26,476	32,589	32,589	6,113
Rabies and Animal Control	39,247	(384)	331	39,194	62,815	62,840	23,646
Alcohol and Drug Programs	255	(700)	700	255	8,980	8,980	8,725
Sanitation Education/Information	35,535	(1,568)	1,906	35,873	44,200	44,200	8,327
Social, Cultural, and Recreational Services							
Senior Citizens Assistance	95,504	(3,421)	2,985	95,068	39,021	101,135	6,067
Libraries	155,276	(401)	169	155,044	140,404	165,719	10,675
Parks and Fair Boards	97,369	(1,995)	3,222	98,596	155,321	388,106	289,510
Agriculture and Natural Resources							
Agricultural Extension Service	50,337	0	0	50,337	69,193	69,193	18,856
Soil Conservation	23,021	0	0	23,021	14,021	23,021	0
Other Operations							
Other Economic and Community Development	460,838	(185,925)	0	274,913	464,558	512,058	237,145

(Continued)

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Other Operations (Cont.)							
Veterans' Services	$ 1,706	$ 0	$ 29	$ 1,735	$ 18,608	$ 18,608	$ 16,873
Other Charges	337,678	(19,228)	3,367	321,817	393,200	402,200	80,383
Employee Benefits	1,332	0	0	1,332	5,500	5,500	4,168
American Rescue Plan Act Grant #1	736,738	0	0	736,738	0	736,738	0
Miscellaneous	41,816	0	0	41,816	34,500	41,928	112
Total Expenditures	$ 8,139,577	$ (382,848)	$ 125,575	$ 7,882,304	$ 7,503,632	$ 9,296,559	$ 1,414,255
Excess (Deficiency) of Revenues Over Expenditures	$ (682,515)	$ 382,848	$ (125,575)	$ (425,242)	$ (1,190,008)	$ (1,953,969)	$ 1,528,727
Other Financing Sources (Uses)							
Insurance Recovery	$ 20,711	$ 0	$ 0	$ 20,711	$ 0	$ 20,711	$ 0
Transfers In	233,197	0	0	233,197	0	0	233,197
Transfers Out	(157,869)	0	0	(157,869)	(151,603)	(277,010)	119,141
Total Other Financing Sources	$ 96,039	$ 0	$ 0	$ 96,039	$ (151,603)	$ (256,299)	$ 352,338
Net Change in Fund Balance	$ (586,476)	$ 382,848	$ (125,575)	$ (329,203)	$ (1,341,611)	$ (2,210,268)	$ 1,881,065
Fund Balance, July 1, 2021	4,572,304	(382,848)	0	4,189,456	4,178,695	4,178,695	10,761
Fund Balance, June 30, 2022	$ 3,985,828	$ 0	$ (125,575)	$ 3,860,253	$ 2,837,084	$ 1,968,427	$ 1,891,826

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

Exhibit C-6

Hartsville/Trousdale County Government, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
State of Tennessee	$ 61,850,616	$ 65,000,000	$ 65,000,000	$ (3,149,384)
Total Revenues	$ 61,850,616	$ 65,000,000	$ 65,000,000	$ (3,149,384)
Expenditures				
Public Safety				
Other Public Safety	$ 61,850,616	$ 65,000,000	$ 65,000,000	$ 3,149,384
Total Expenditures	$ 61,850,616	$ 65,000,000	$ 65,000,000	$ 3,149,384
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0
Fund Balance, July 1, 2021	0	0	0	0
Fund Balance, June 30, 2022	$ 0	$ 0	$ 0	$ 0

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

Exhibit D-1

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2022

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
ASSETS	
Current Assets:	
Cash	$ 3,915,699
Accounts Receivable	298,612
Prepaid Items	88,901
Total Current Assets	$ 4,303,212
Noncurrent Assets:	
Restricted Assets:	
Revenue Bond Future Debt Service	$ 100,235
Net Pension Asset	228,555
Capital Assets (Net of Accumulated Depreciation):	
Land	410,043
Construction in Progress	1,208,956
Buildings and Improvements	5,400
Infrastructure	18,132,838
Other Capital Assets	577,778
Total Noncurrent Assets	$ 20,663,805
Total Assets	$ 24,967,017
DEFERRED OUTFLOWS OF RESOURCES	
Pension Changes in Experience	$ 43,165
Pension Changes in Assumptions	147,475
Pension Contributions After Measurement Date	82,350
Total Deferred Outflows of Resources	$ 272,990

(Continued)

Exhibit D-1

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position
Proprietary Fund (Cont.)

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 91,589
Payroll Deductions Payable	5,090
Compensated Absences Payable	29,818
Due to State of Tennessee	15,562
Revenue Bonds Payable	100,235
Other Current Liabilities	19,174
Customer Deposits Payable	4,000
Total Current Liabilities	$ 265,468
Noncurrent Liabilities:	
Revenue Bonds Payable	$ 4,865,886
Total Noncurrent Liabilities	$ 4,865,886
Total Liabilities	$ 5,131,354
DEFERRED INFLOWS OF RESOURCES	
Pension Changes in Experience	$ 44,701
Pension Changes in Investment Earnings	279,755
Total Deferred Inflows of Resources	$ 324,456
NET POSITION	
Net Investment in Capital Assets	$ 15,368,894
Restricted for Rural Development Bond Covenants	349,869
Restricted for Pensions	228,555
Unrestricted	3,836,879
Total Net Position	$ 19,784,197

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

Exhibit D-2

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

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Operating Revenues	
Charges for Current Services	$ 3,649,767
Other Local Revenues	6,600
Total Operating Revenues	$ 3,656,367
Operating Expenses	
Public Health and Welfare	$ 2,741,882
Depreciation Expense	831,863
Total Operating Expenses	$ 3,573,745
Operating Income (Loss)	$ 82,622
Nonoperating Revenues (Expenses)	
Investment Income	$ 27,134
Interest Expense	(100,610)
Loss on Disposal of Asset	(3,646)
Other Local Revenues	68,546
Contributions and Gifts	78,568
Total Nonoperating Revenues (Expenses)	$ 69,992
Income (Loss) Before Transfers and Capital Contributions	$ 152,614
Transfers In (Out)	49,384
Capital Contributions	53,160
Change in Net Position	$ 255,158
Net Position, July 1, 2021	19,529,039
Net Position, June 30, 2022	$ 19,784,197

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

Exhibit D-3

Hartsville/Trousdale County Government, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2022

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 3,686,508
Payments to Suppliers	(1,923,196)
Payments to Employees	(997,953)
Other Receipts (Payments)	(85,465)
Net Cash Provided By (Used In) Operating Activities	$ 679,894
Cash Flows from Capital and Related Financing Activities	
Capital Contributions	$ 53,160
Acquisition of Capital Assets	(1,161,730)
Principal Paid on Capital Debt	(98,254)
Interest Paid on Capital Debt	(100,610)
Net Cash Provided By (Used For) Capital and Related Financing Activities	$ (1,307,434)
Cash Flows from Noncapital Financing Activities	
Other Local Revenues	$ 68,546
Transfers from Other Funds	49,384
Contributions	78,568
Net Cash Provided By (Used In) Noncapital Financing Activities	$ 196,498
Cash Flows from Investing Activities	
Investment Income	$ 27,134
Net Cash Provided By (Used In) Investing Activities	$ 27,134
Net Increase (Decrease) in Cash	$ (403,908)
Cash, July 1, 2021	4,419,842
Cash, June 30, 2022	$ 4,015,934

(Continued)

Exhibit D-3

Hartsville/Trousdale County Government, Tennessee
Statement of Cash Flows
Proprietary Fund (Cont.)

	Business-type Activities Major Enterprise Fund Water and Sewer Fund
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ 82,622
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation Expense	831,863
Changes in deferred inflows of resources related to pensions	236,952
Changes in deferred outflows of resources related to pensions	(145,675)
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	30,141
(Increase) Decrease in Prepaid Items	(3,893)
(Increase) Decrease in Net Pension Asset	(195,916)
Increase (Decrease) in Accounts Payable	(145,823)
Increase (Decrease) in Payroll Deductions Payable	4,849
Increase (Decrease) in Accrued Payroll	(12,565)
Increase (Decrease) in Due to Other Funds	(22,477)
Increase (Decrease) in Due to State of Tennessee	(794)
Increase (Decrease) in Compensated Absences	1,436
Increase (Decrease) in Other Current Liabilities	19,174
Net Cash Provided By (Used In) Operating Activities	$ 679,894
Reconciliation of Cash With Statement of Net Position	
Cash and Cash Equivalents Per Net Position	$ 3,915,699
Revenue Bond Future Debt Service Account Per Net Position	100,235
Cash, June 30, 2022	$ 4,015,934

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

Exhibit E-1

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds
ASSETS	
Cash	$ 971,411
Equity in Pooled Cash and Investments	475,422
Accounts Receivable	95,701
Total Assets	$ 1,542,534
LIABILITIES	
Accounts Payable	$ 22,733
Due to Other Governments	3,896
Due to Litigants, Heirs, and Others	60,167
Total Liabilities	$ 86,796
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 1,455,738
Total Net Position	$ 1,455,738

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

Exhibit E-2

Hartsville/Trousdale County Government, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Custodial Funds
ADDITIONS	
Fines/Fees and Other Collections	$ 3,777,140
Drug Task Force Collections	220,967
District Attorney General Collections	28,759
Total Additions	$ 4,026,866
DEDUCTIONS	
Payments to State	$ 1,704,503
Payments to County/City	1,027,457
Payments to Individuals and Others	790,737
Payment of Drug Task Force Expenses	229,273
Payment of District Attorney General Expenses	51,920
Total Deductions	$ 3,803,890
Net Increase (Decrease) in Fiduciary in Net Position	$ 222,976
Net Position, July 1, 2021	1,232,762
Net Position, June 30, 2022	$ 1,455,738

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT, TENNESSEE
Index of Notes to the Financial Statements

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hartsville/Trousdale County Government's (the metropolitan government) 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 the metropolitan government:

A. Reporting Entity

The metropolitan government is a public municipal corporation governed by an elected 20-member board. As required by GAAP, these financial statements present the metropolitan government (the primary government) and its component units. The financial statements of the Trousdale County Emergency Communications District, a component unit requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of its omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the metropolitan government's reporting entity because of the significance of their operational or financial relationships with the metropolitan government.

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

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

The Trousdale County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Trousdale County, and the metropolitan 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 metropolitan commission's approval. The financial statements of the Trousdale County Emergency

Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The school department does not issue separate financial statements from those of the metropolitan government. 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 Trousdale County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Trousdale County Emergency
Communications District
210 Broadway
Hartsville, TN 37074

B. Government-wide and Fund Financial Statements

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

The metropolitan government issues all debt for the discretely presented school department. There were no debt issues contributed by the metropolitan government to the school department during the year ended June 30, 2022.

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

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

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

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

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds. Major individual governmental funds and the major enterprise fund 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. 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 metropolitan government 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. The metropolitan government considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt, including lease obligations, are recognized as fund liabilities

when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

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

The metropolitan government reports the following major governmental funds:

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

Special Purpose Fund – This special revenue fund accounts for prisoner boarding revenues from the State of Tennessee and contracted expenditures remitted to the Corrections Corporation of America.

The metropolitan government reports the following major proprietary fund:

Water and Sewer Fund – This fund accounts for transactions of the metropolitan government's water and sewer department.

Additionally, the metropolitan government reports the following fund types:

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

Capital Projects Funds – These funds account for the financial resources to be used for the acquisition or construction of major capital resources.

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers, funds held for the

benefit of the Judicial District Drug Task Force, and restricted revenues held for the benefit of the Office of District Attorney General.

The discretely presented 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.

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The metropolitan government has one proprietary fund, an enterprise fund, used to account for the transactions of the water and sewer department. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the enterprise fund are customer fees for water and sewer usage. Operating expenses for the enterprise fund consist primarily of operation and maintenance of the department.

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

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes cash on hand and demand deposits, including cash restricted for future debt service.

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 metropolitan government's own legally issued bonds or notes.

The metropolitan trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented 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, General Debt Service, and General Purpose School funds. The metropolitan government 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. The metropolitan government 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 remitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

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

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-

end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets reflected in the primary government funds represent deposits placed with the metropolitan government for building rentals ($2,300) and the enterprise fund for water taps ($4,000).

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the enterprise fund. The cost of prepaid items is recorded as an expenditure when consumed rather than when purchased.

4. Restricted Assets

Certain resources set aside for the repayment of enterprise fund revenue bonds are classified as restricted assets on the Statement of Net Position because their use is limited by applicable bond covenants. The Revenue Bond Future Debt Service account is used to report resources set aside to comply with those covenants.

Restricted assets also consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the 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 school department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the school department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

5. Capital Assets

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

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items), and intangibles (e.g., computer software and similar items) are reported in the governmental and business-type columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $5,000 (school department $10,000) or more and an estimated useful life of more than one (school department three) year(s). 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, infrastructure, and intangibles of the metropolitan government and the discretely presented school department are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	7 - 40
Other Capital Assets	5 - 30
Infrastructure:	
Roads	20 - 50
Bridges	75
Water and Sewage Lines	40 - 50
Intangibles	12

6. Deferred Outflows/Inflows of Resources

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

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

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

7. Compensated Absences

Primary Government

It is the metropolitan government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the metropolitan government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements and the proprietary fund for the metropolitan government. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

Discretely Presented School Department

The school department does not allow for the accumulation of unused vacation and sick days beyond year-end, except for professional personnel of the school department. The school department allows professional personnel (teachers) to accumulate an unlimited amount of unused sick leave. The granting of sick leave has no guaranteed payment attached and therefore is not required to be accrued or recorded.

8. Long-term Debt and Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-

term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Debt premiums and discounts are deferred and 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.

9. <u>Net Position and Fund Balance</u>

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

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

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

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

As of June 30, 2022, the metropolitan government had $4,614,848 in outstanding debt for capital purposes for the discretely presented school department. This debt is a liability of the metropolitan government, but the capital assets acquired are reported in the financial statements of the school department. Therefore, the metropolitan government has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the metropolitan government's capital assets.

It is the metropolitan government'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 metropolitan government'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 metropolitan commission, the metropolitan government'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 metropolitan government's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The metropolitan commission has authorized by resolution the metropolitan government's Finance/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 that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds. In the other governmental funds, funds expended that exceed the amounts that are restricted, committed, and assigned are reported as negative unassigned fund balance.

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

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

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the metropolitan government. For this purpose, the metropolitan government

recognizes benefit payments when due and payable in accordance with benefit terms. The metropolitan government's OPEB plan is not administered through a trust.

Discretely Presented 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 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 Hartsville/Trousdale County School Department

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

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

Primary Government

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

Discretely Presented Hartsville/Trousdale County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted, and the General Capital Projects Fund, which adopts project length budgets. All annual appropriations lapse at fiscal year-end.

The metropolitan government 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 metropolitan 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, Beer Board, County Mayor/Executive, County Attorney, etc.). Management may make revisions within major categories, but only the metropolitan commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

At June 30, 2022, the metropolitan government had the following encumbrances:

Funds	Amount
Primary Government:	
Major Fund:	
General	$ 125,575
Nonmajor Funds:	
Urban Services	357,483
Solid/Waste Sanitation	409,301
Ambulance Service	6,611

B. Fund Deficits

The Other General Government and Other Special Revenue funds had fund deficits of $1,025,332 and $75,878, respectively, due to the grant expenditure reporting prescribed by the U.S. Treasury for the State and Local Fiscal Recovery Funds Grant (FAL No. 21.027). The grant expenditures can only be reported in April of each year. Hartsville/Trousdale County Government made expenditures of grant funds during the year but did not report any expenditures in their reporting period which resulted in deficits.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

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 metropolitan government's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The metropolitan government 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 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. 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 metropolitan government 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 metropolitan government had no pooled and nonpooled investments as of June 30, 2022.

TCRS Stabilization Trust

Legal Provisions. The Hartsville/Trousdale 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 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 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	$ 52,770
Developed Market International Equity	N/A	N/A	23,831
Emerging Market International Equity	N/A	N/A	6,809
U.S. Fixed Income	N/A	N/A	34,045
Real Estate	N/A	N/A	17,022
Short-term Securities	N/A	N/A	1,702
NAV - Private Equity and Strategic Lending	N/A	N/A	34,045
Total			$ 170,224

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

B. Capital Assets

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

Primary Government – Governmental Activities:

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	$ 1,316,215	$ 0	$ 0	$ 1,316,215
Construction in Progress	417,706	0	0	417,706
Total Capital Assets Not Depreciated	$ 1,733,921	$ 0	$ 0	$ 1,733,921
Capital Assets Depreciated:				
Buildings and Improvements	$ 6,280,049	$ 28,300	$ 0	$ 6,308,349
Infrastructure	16,358,682	33,311	0	16,391,993
Other Capital Assets	8,921,950	313,359	(166,768)	9,068,541
Total Capital Assets Depreciated	$ 31,560,681	$ 374,970	$ (166,768)	$ 31,768,883
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 1,504,350	$ 140,346	$ 0	$ 1,644,696
Infrastructure	11,334,648	158,130	0	11,492,778
Other Capital Assets	5,847,188	583,871	(98,368)	6,332,691
Total Accumulated Depreciation	$ 18,686,186	$ 882,347	$ (98,368)	$ 19,470,165
Total Capital Assets Depreciated, Net	$ 12,874,495	$ (507,377)	$ (68,400)	$ 12,298,718
Governmental Activities Capital Assets, Net	$ 14,608,416	$ (507,377)	$ (68,400)	$ 14,032,639

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

Governmental Activities:

General Government	$	121,429
Finance		26,094
Administration of Justice		735
Public Safety		276,963
Public Health and Welfare		186,487
Social, Cultural, and Recreational Services		35,194
Highways/Public Works		235,445
Total Depreciation Expense - Governmental Activities	$	882,347

Net Investment in Capital Assets - Primary Government

Capital Assets	$	14,032,639
Less:		
Outstanding principal of capital debt and other capital borrowings		(1,535,361)
Net Investment in Capital Assets	$	12,497,278

Business-type Activities:

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	$ 408,043	$ 2,000	$ 0	$ 410,043
Construction in Progress	783,409	1,002,031	(576,484)	1,208,956
Total Capital Assets Not Depreciated	$ 1,191,452	$ 1,004,031	$ (576,484)	$ 1,618,999
Capital Assets Depreciated:				
Buildings and Improvements	$ 26,000	$ 0	$ 0	$ 26,000
Infrastructure	29,477,033	687,518	0	30,164,551
Other Capital Assets	1,717,657	46,665	(428,797)	1,335,525
Total Capital Assets Depreciated	$ 31,220,690	$ 734,183	$ (428,797)	$ 31,526,076
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 19,525	$ 1,075	$ 0	$ 20,600
Infrastructure	11,407,625	624,088	0	12,031,713
Other Capital Assets	976,198	206,700	(425,151)	757,747
Total Accumulated Depreciation	$ 12,403,348	$ 831,863	$ (425,151)	$ 12,810,060
Total Capital Assets Depreciated, Net	$ 18,817,342	$ (97,680)	$ (3,646)	$ 18,716,016
Governmental Activities Capital Assets, Net	$ 20,008,794	$ 906,351	$ (580,130)	$ 20,335,015

Net Investment in Capital Assets - Business-type Activities

Capital Assets	$ 20,335,015
Less:	
Outstanding principal of capital debt and other capital borrowings	(4,966,121)
Net Investment in Capital Assets	$ 15,368,894

Discretely Presented School Department- Governmental Activities:

	Balance 7-1-21	Increases	Decreases	Balance 6-30-22
Capital Assets Not Depreciated:				
Land	$ 689,883	$ 150,703	$ 0	$ 840,586
Total Capital Assets Not Depreciated	$ 689,883	$ 150,703	$ 0	$ 840,586
Capital Assets Depreciated:				
Buildings and Improvements	$ 26,862,202	$ 154,580	$ 0	$ 27,016,782
Other Capital Assets	1,650,058	984,721	(143,128)	2,491,651
Intangibles	118,756	0	0	118,756
Total Capital Assets Depreciated	$ 28,631,016	$ 1,139,301	$ (143,128)	$ 29,627,189
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 12,072,400	$ 684,813	$ 0	$ 12,757,213
Other Capital Assets	1,022,510	132,142	(96,651)	1,058,001
Intangibles	100,685	6,094	0	106,779
Total Accumulated Depreciation	$ 13,195,595	$ 823,049	$ (96,651)	$ 13,921,993
Total Capital Assets Depreciated, Net	$ 15,435,421	$ 316,252	$ (46,477)	$ 15,705,196
Governmental Activities Capital Assets, Net	$ 16,125,304	$ 466,955	$ (46,477)	$ 16,545,782

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

Governmental Activities:

Instruction	$ 725,959
Support Services	97,090
Total Depreciation Expense - Governmental Activities	$ 823,049

C. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 13,741
Nonmajor governmental	"	108,919

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

Due to/from Primary Government and Component Unit:

Receivable Fund	Payable Fund	Amount
Primary Government:	School Department:	
Governmental Activities	Governmental Activities	$ 1,668,848

The payable of $1,668,848 from the school department to the primary government is for debt retirement.

Interfund Transfers:

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

Primary Government

	Transfers In			
Transfers Out	General Fund	Nonmajor Governmental Funds	Water and Sewer	Purpose
General Fund	$ 0	$ 122,315	$ 0	QSCB subsidy payment
"	0	35,554	0	Premium pay
Nonmajor governmental	233,197	50,057	49,384	"
"	0	17,355	0	Capital contribution
"	0	108,793	0	Debt contribution
Total	$ 233,197	$ 334,074	$ 49,384	

Discretely Presented Hartsville/Trousdale County School Department

Transfer Out	Transfer In: Nonmajor Governmental Fund	Purpose
General Purpose School Fund	$ 62,145	Salaries

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

D. Long-term Debt

Primary Government

General Obligation Notes and Other Loans

Direct Borrowing and Direct Placements - The metropolitan government issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes and other loans are direct obligations and pledge the full faith and credit of the government. Capital outlay notes and other loans outstanding were issued for original terms of up to 10 years for notes and up to 21 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. As of June 30, 2022, all capital outlay notes outstanding will be retired from the Urban Services and General Debt Service funds and other loans outstanding will be retired from the General Debt Service Fund.

Capital outlay notes and other loans outstanding as of June 30, 2022, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-22
Direct Borrowing and Direct Placement:				
Capital Outlay Notes	2.62 to 2.98 %	6-1-30	$ 1,699,170	$ 1,019,000
Other Loans	Variable	5-25-37	8,276,036	5,131,848

In prior years, the metropolitan government entered into a loan agreement with the Tennessee State School Board Authority. Under this loan agreement,

the authority loaned the metropolitan government $2,523,000 for rehabilitation and repairs of metropolitan government school buildings. This loan earns interest monthly based upon the local government investment pool rate, which is netted against the annual principal payment. The metropolitan government pays an annual administrative fee of $2,018 under this agreement. The loan retirement schedule also includes equal monthly payments of interest; however, the metropolitan government will receive a federal interest subsidy semi-annually, which will offset these payments.

Also, in prior years, the metropolitan government entered into a loan agreement with the Tennessee Energy Efficient Schools Council. Under this loan agreement the council loaned $1,352,974 to the metropolitan government on an as-needed basis for energy efficiency upgrades. This loan is repayable at a one percent interest rate.

Also, in prior years, the metropolitan government entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement the authority loaned $2,650,062 to the metropolitan government on an as-needed basis for energy saving improvements and renovations for the elementary school. This loan is repayable at a variable interest rate based on the daily LIBOR. In addition, the government pays various other fees (trustee, debt remarketing, etc.) in connection with this loan. At June 30, 2022, the variable interest rate was 1.05 percent, and other fees totaled approximately .16 percent (administration fee). A trustee fee of $125 per month is also included on this loan.

Also, in prior years, the metropolitan government entered into another loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement the authority loaned $1,750,000 to the metropolitan government on an as-needed basis for renovation of a metropolitan government owned building for use as a criminal justice center. This loan is repayable at a variable interest rate based on the daily LIBOR. In addition, the government pays various other fees (trustee, debt remarketing, etc.) in connection with this loan. At June 30, 2022, the variable interest rate was 1.05 percent, and other fees totaled approximately .16 percent (administration fee). A trustee fee of $125 per month is also included on this loan.

The annual requirements to amortize all notes and other loans outstanding as of June 30, 2022, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Notes - Direct Placement Principal	Interest	Total
2023	$ 168,000	$ 29,877	$ 197,877
2024	173,000	23,755	196,755
2025	118,000	18,813	136,813
2026	106,000	15,512	121,512
2027	109,000	12,576	121,576
2028-2030	345,000	19,279	364,279
Total	$ 1,019,000	$ 119,812	$ $1,138,812

Year Ending June 30	Other Loans - Direct Placement Principal	Interest	(1) Other Fees	Total
2023	$ 467,993	$ 164,593	$ 10,101	$ 642,687
2024	474,122	161,371	9,789	645,282
2025	478,251	158,097	9,469	645,817
2026	484,392	154,779	9,145	648,316
2027	506,763	151,396	8,813	666,972
2028-2032	1,445,327	97,172	29,087	1,571,586
2033-2037	1,275,000	29,335	19,116	1,323,451
Total	$ 5,131,848	$ 916,743	$ 95,520	$ 6,144,111

(1) Includes interest requirements on Qualified School Construction Bonds, Series 2010, before federal interest rate subsidy.

There is $904,983 available in the General Debt Service Fund to service long-term debt. Total debt per capita, including notes and other loans totaled $530 based on the 2020 federal census.

The school department is currently contributing funds to service some of the debt issued on their behalf by the primary government as noted in the table below. This debt is reflected in the government-wide financial statements as Due to the Primary Government in the financial statements of the school department and as Due from Component Units in the government-wide financial statements of the Primary Government.

Description of Debt		Outstanding 6-30-22
Other Loans - Direct Placement		
Contributions from the General Purpose School Fund		
Qualified School Construction Bonds, Series 2010	$	804,377
Energy Efficient School Improvements		864,471
Total	$	1,668,848

Changes in Long-term Debt

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

Governmental Activities:	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2021	$ 1,284,700	$ 6,157,594
Reductions	(265,700)	(1,025,746)
Balance, June 30, 2022	$ 1,019,000	$ 5,131,848
Balance Due Within One Year	$ 168,000	$ 467,993

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	$ 6,150,848
Less: Balance Due Within One Year - Debt	(635,993)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 5,514,855

Hartsville/Trousdale County Government Water and Sewer Fund (enterprise fund)

Revenue Bonds

Revenue bonds were issued for original terms of up to 40 years for bonds. 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 Water and Sewer Fund.

Revenue bonds outstanding as of June 30, 2022, for business-type activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-22
Revenue Bonds	1.88 to 2.25 %	11-1-57	$ 5,455,000	$ 4,966,121

The annual requirements to amortize all revenue bonds outstanding as of June 30, 2022, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	$ 100,235	$ 98,639	$ 198,874
2024	102,141	96,723	198,864
2025	104,301	94,563	198,864
2026	106,403	92,460	198,863
2027	108,546	90,318	198,864
2028-2032	576,251	418,070	994,321
2033-2037	636,854	357,467	994,321
2038-2042	703,774	290,546	994,320
2043-2047	777,786	216,534	994,320
2048-2052	859,626	134,694	994,320
2053-2057	866,853	44,533	911,386
2058	23,351	0	23,351
Total	$ 4,966,121	$ 1,934,547	$ $6,900,668

Changes in Long-term Debt

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

Business-Type Activities:	Bonds
Balance, July 1, 2021	$ 5,064,375
Reductions	(98,254)
Balance, June 30, 2022	$ 4,966,121
Balance Due Within One Year	$ 100,235

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2022	$	4,966,121
Less: Balance Due Within One Year - Debt		(100,235)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$	4,865,886

E. Long-term Obligations

Primary Government

Changes in Long-term Obligations

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

Governmental Activities:	Compensated Absences	Landfill Postclosure Care Cost	Other Postemployment Benefits - Medicare Supplement Plan
Balance, July 1, 2021	$ 107,597	$ 108,424	$ 72,268
Additions	175,196	3,556	17,848
Reductions	(164,468)	(21,685)	(43,047)
Balance, June 30, 2022	$ 118,325	$ 90,295	$ 47,069
Balance Due Within One Year	$ 19,104	$ 28,000	$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2022	$	255,689
Less: Balance Due Within One Year - Other		(47,104)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	208,585

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds. Landfill postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

Hartsville/Trousdale County Government Water and Sewer Fund (enterprise fund)

Changes in Long-term Obligations

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

Business-Type Activities:	Compensated Absences
Balance, July 1, 2021	$ 28,382
Additions	40,738
Reductions	(39,302)
Balance, June 30, 2022	$ 29,818
Balance Due Within One Year	$ 29,818

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2022	$ 29,818
Less: Balance Due Within One Year - Other	(29,818)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 0

Discretely Presented Hartville/Trousdale County School Department

Changes in Long-term Obligations

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

Governmenal Activities:	Other Postemployment Benefits
Balance, July 1, 2021	$ 1,074,218
Additions	303,352
Reductions	(188,636)
Balance, June 30, 2022	$ 1,188,934
Balance Due Within One Year	$ 0

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2022	$	1,188,934
Less: Due Within One Year - Other		0
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	1,188,934

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

F. On-Behalf Payments

Discretely Presented School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the school department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2022, were $20,995. 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 metropolitan government is exposed to various risks related to general liability, property, and casualty losses. The metropolitan government decided it was more economically feasible to join a public entity risk pool instead of purchasing commercial insurance for general liability, property, and casualty coverage. The metropolitan government 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 metropolitan government pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

The metropolitan government 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* (*TCA*), 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 the fund. The state statute provides for the LGGIF to be self-sustaining through member premiums.

Discretely Presented School Department

The discretely presented 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 an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

The discretely presented 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, *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 Change

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 metropolitan government 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. Metropolitan government management is not aware of any potential disallowances and believes that reimbursements, if any, would not be material.

The metropolitan government attorney advised there was no outstanding litigation as of the date of this report.

D. Landfill Postclosure Care Costs

The metropolitan government has an active permit on file with the state Department of Environment and Conservation for a sanitary landfill. The metropolitan government has provided financial assurances for estimated postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the metropolitan government to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the metropolitan government reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The metropolitan government closed its sanitary landfill in 1996. The $90,295 reported as postclosure care liability at June 30, 2022, represents amounts based on what it would cost to perform all postclosure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

E. Joint Venture

The Fifteenth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the

Fifteenth Judicial District, Jackson, Smith, Trousdale, and Wilson counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. The metropolitan government made no contributions to the DTF for the year ended June 30, 2022.

The metropolitan government does not have any equity interest in this 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
Fifteenth Judicial District
P.O. Box 178
Hartsville, TN 37074

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description – Metropolitan Government. Employees of the metropolitan government, the water department employees, and non-certified employees of the discretely presented metropolitan school department are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 68.68 percent, the water department employees comprise 11.85 percent, and the non-certified employees of the discretely presented school department comprise 19.47 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.

Plan Description – Former City of Hartsville. Former City of Hartsville employees are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

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

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

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

Metropolitan Government Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	78
Inactive Employees Entitled to But Not Yet Receiving Benefits	204
Active Employees	185
Total	467

Former City of Hartsville Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	34
Inactive Employees Entitled to But Not Yet Receiving Benefits	31
Active Employees	2
Total	67

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Metropolitan Government Plan employees contribute five percent of salary while Former City of Hartsville Plan employees are non-contributory. The metropolitan government 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 the Metropolitan Government Plan was $363,919 based on a rate of five percent of covered payroll. For the year ended June 30, 2022, the employer contribution for the Former City of Hartsville Plan was $9,491 based on a rate of 8.14 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the metropolitan government'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)

The metropolitan government'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
Cost of Living Adjustment	2.125%

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

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

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

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from the metropolitan government 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)

Metropolitan Government Plan:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2020	$ 16,842,335	$ 17,136,915	$ (294,580)
Changes for the Year:			
Service Cost	$ 519,424	$ 0	$ 519,424
Interest	1,234,660	0	1,234,660
Differences Between Expected and Actual Experience	213,834	0	213,834
Changes in Assumptions	1,493,435	0	1,493,435
Contributions-Employer	0	345,099	(345,099)
Contributions-Employees	0	345,098	(345,098)
Net Investment Income	0	4,422,026	(4,422,026)
Benefit Payments, Including Refunds of Employee Contributions	(663,935)	(663,935)	0
Administrative Expense	0	(16,697)	16,697
Net Changes	$ 2,797,418	$ 4,431,591	$ (1,634,173)
Balance, June 30, 2021	$ 19,639,753	$ 21,568,506	$ (1,928,753)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	68.68%	$ 13,488,582	$ 14,813,250	$ (1,324,668)
Water Department	11.85%	2,327,311	2,555,868	(228,557)
School Department	19.47%	3,823,860	4,199,388	(375,528)
Total		$ 19,639,753	$ 21,568,506	$ (1,928,753)

Former City of Hartsville Plan:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2020	$ 5,859,526	$ 6,311,267	$ (451,741)
Changes for the Year:			
Service Cost	$ 45,707	$ 0	$ 45,707
Interest	416,823	0	416,823
Differences Between Expected and Actual Experience	(276,436)	0	(276,436)
Changes in Assumptions	363,763	0	363,763
Contributions-Employer	0	11,623	(11,623)
Net Investment Income	0	1,589,347	(1,589,347)
Benefit Payments, Including Refunds of Employee Contributions	(311,902)	(311,902)	0
Administrative Expense	0	(241)	241
Net Changes	$ 237,955	$ 1,288,827	$ (1,050,872)
Balance, June 30, 2021	$ 6,097,481	$ 7,600,094	$ (1,502,613)

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

Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Metropolitan Government	$ 941,821	$ (1,928,753)	$ (4,287,537)
Former City of Hartsville Plan	(801,418)	(1,502,613)	(2,090,599)

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, the Metropolitan Government Plan recognized (negative pension expense) of ($170,259) and the Former City of Hartsville Plan recognized (negative pension expense) of ($194,586).

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

Metropolitan Government Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 364,264	$ 377,224
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	2,360,829
Changes in Assumptions	1,244,529	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	363,919	N/A
Total	$ 1,972,712	$ 2,738,053

(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	$ 1,347,345	$ 1,880,495
Water Department	272,992	324,459
School Department	352,375	533,099
Total	$ 1,972,712	$ 2,738,053

Former City Of Hartsville Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 0	$ 138,218
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	846,391
Changes in Assumptions	181,881	0
Contributions Subsequent to the Measurement Date of June 30, 2021 (1)	9,491	N/A
Total	$ 191,372	$ 984,609

(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.

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	Metropolitan Government Plan	Former City of Hartsville Plan
2023	$ (379,409)	$ (171,145)
2024	(298,015)	(202,700)
2025	(385,076)	(200,356)
2026	(351,306)	(228,535)
2027	284,545	0
Thereafter	0	0

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

Discretely Presented Hartsville/Trousdale County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, most employees of metropolitan government and the non-certified employees of the discretely presented metropolitan school department are provided a defined benefit pension plan (Metropolitan Government Plan) through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 68.68 percent, the water department employees comprise 11.85 percent, and the non-certified employees of the discretely presented school department comprise 19.47 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the metropolitan 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 $50,091, which is 2.01 percent of covered payroll. In addition, employer contributions of $45,005, 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, 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 ($153,718) 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 .141909 percent. The proportion as of June 30, 2020, was .151461 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense of $19,025.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the school department reported deferred outflows 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	$ 2,674	$ 28,127
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	88,484
Changes in Assumptions	55,445	0
Changes in Proportion of Net Pension Liability (Asset)	8,912	5,482
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	50,091	N/A
Total	$ 117,122	$ 122,093

The school department's employer contributions of $50,091, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of net pension liability (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	$ (19,078)
2024	(18,594)
2025	(18,456)
2026	(20,682)
2027	2,919
Thereafter	18,828

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

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

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

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

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 class are summarized in the following table:

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from metropolitan government 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 Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of metropolitan government calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 52,844	$ (153,718)	$ (306,064)

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 metropolitan 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 metropolitan school department for the year ended June 30, 2022, to the Teacher Legacy Pension Plan were $381,621, which is 10.29 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 ($4,938,802) 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 .114503 percent. The proportion measured at June 30, 2020, was .109966 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2022, the school department recognized pension expense (negative pension expense) of ($788,194).

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	$ 16,597	$ 411,912
Changes in Assumptions	1,319,565	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	3,938,584
Changes in Proportion of Net Pension Liability (Asset)	7,635	29,568
LEA's Contributions Subsequent to the Measurement Date of June 30, 2021	381,621	N/A
Total	$ 1,725,418	$ 4,380,064

The school department's employer contributions of $381,621 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) of the net pension liability (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	$ (726,237)
2024	(683,061)
2025	(564,058)
2026	(1,062,910)
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 as of the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from metropolitan government 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 Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of metropolitan government calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ (878,941)	$ (4,938,802)	$ (8,317,416)

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

2. Deferred Compensation

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

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed $119,529 and teachers contributed $52,121 to this deferred compensation pension plan.

G. Other Postemployment Benefits (OPEB)

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

OPEB Provided through State Administered Public Entity Risk Pools

Retirees of the metropolitan government and the water department are not provided healthcare. Once the retirees of the former city of Hartsville reach Medicare eligibility, then they may join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare.

The school department provides healthcare benefits to its certified and non-certified retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified and non-certified retirees of the school department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. However, the school department does not provide any subsidy (direct or indirect) to this plan and therefore does not recognize any OPEB liability associated with the TNM.

The metropolitan government and school department's total OPEB liability for the 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	TNM - The premium subsidies provided to retirees are assumed to remain unchanged for the entire projection; therefore, trend rates are not applicable LEP - Based on the Getzen Model, with trend starting at 7.36% for 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 more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-Weighted Employee mortality table for General Employees for non-disabled pre-retirement mortality, with mortality improvement projected generationally with MP-2020 from 2010. Post-retirement tables for non-teachers are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% 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.

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

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

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

Employees Covered by Benefit Terms

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

	Total
Inactive Employees Currently Receiving Benefit Payments	8
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	1
Active Employees Eligible for Benefits	1
Total	10

In accordance with *TCA* 8-27-209, the state insurance committees established by *TCA* Sections 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. For the fiscal year ended June 30, 2022, the metropolitan government paid $3,807 to the TNM for OPEB benefits as they came due.

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

	Metropolitan Government
Balance July 1, 2020	$ 72,268
Changes for the Year:	
Service Cost	$ 241
Interest	1,543
Difference between Expected and Actuarial Experience	(16,839)
Changes in Assumptions and Other Inputs	(4,707)
Benefit Payments	(5,437)
Net Changes	$ (25,199)
Balance June 30, 2021	$ 47,069

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2022, the metropolitan government recognized OPEB expense of $(16,064). At June 30, 2022, the metropolitan government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 0	$ 1,531
Changes of Assumptions/Inputs	0	5,879
Net Difference Between Projected and Benefits paid after the measurement date of June 30, 2021	3,807	0
Total	$ 3,807	$ 7,410

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	Metropolitan Government
2023	$ (3,356)
2024	(1,397)
2025	(1,397)
2026	(1,260)
2027	0
Thereafter	0

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

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

Discount Rate	1% Decrease	Current Discount Rate	1% Increase
Metropolitan Government	1.16%	2.16%	3.16%
Total OPEB Liability	$ 51,754	$ 47,069	$ 43,052

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

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

Plan Description. Employees of the Hartsville/Trousdale 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 Hartsville/Trousdale 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. The school department does not provide a direct subsidy and is only subject to the implicit subsidy. Also, the state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees' premiums based on years of service. Retirees with 30 or more years of service will receive 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	5
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	93
Total	98

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 $28,577 to the LEP for OPEB benefits as they came due.

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

	Share of Collective Liability		
	Hartsville/ Trousdale County School Department 64.3053%	State of TN 35.6947%	Total OPEB Liability
Balance July 1, 2020	$ 1,074,218	$ 547,846	$ 1,622,064
Changes for the Year:			
Service Cost	$ 53,824	$ 29,877	$ 83,701
Interest	23,830	13,227	37,057
Difference between Expected and Actuarial Experience	(47,997)	(26,642)	(74,639)
Changes in Proportion	(31,145)	31,145	0
Changes in Assumptions and Other Inputs	153,700	85,316	239,016
Benefit Payments	(37,496)	(20,814)	(58,310)
Net Changes	$ 114,715	$ 112,110	$ 226,825
Balance June 30, 2021	$ 1,188,934	$ 659,955	$ 1,848,889

The Hartsville/Trousdale 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 Hartsville/Trousdale County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $54,825 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Hartsville/Trousdale County School Department's proportionate share of the collective OPEB liability was 64.3053 percent and the State of Tennessee's share was 35.6947 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 $149,652, 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	$ 140,934	$ 135,456
Changes of Assumptions/Inputs	242,536	76,833
Changes in Proportion	36,555	50,740
Benefits Paid After the Measurement Date of June 30, 2021	28,577	0
Total	$ 448,602	$ 263,029

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	$ 17,173
2024	17,173
2025	17,173
2026	17,173
2027	17,173
Thereafter	71,131

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

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

Discount Rate

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Proportionate Share of the Collective Total OPEB Liability	$ 1,284,233	$ 1,188,934	$ 1,098,048

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

Healthcare Cost Trend Rate

	1% Decrease 6.36 to 3.5%	Current Rates 7.36 to 4.5%	1% Increase 8.36 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 1,042,809	$ 1,188,934	$ 1,363,707

H. Purchasing Laws

Office of County Mayor

Purchasing procedures for the Office of County Mayor are governed by the metropolitan charter and the County Purchasing Law of 1983, Section 5-14-201, *Tennessee Code Annotated* (*TCA*). This act provides for all purchases exceeding $10,000 (excluding emergency purchases) to be made based on competitive bids solicited through newspaper advertisement.

Office of Superintendent of Roads

Purchasing procedures for the highway department are governed by the metropolitan charter and provisions of the Uniform Road Law, Section 54-7-113, *TCA*, which requires all purchases exceeding $25,000 to be made on the basis of publicly advertised competitive bids.

Office of Director of Schools

Purchasing procedures for the school department are governed by the metropolitan charter and purchasing laws applicable to the schools as set forth in Section 49-2-203, *TCA*, which provides for the Board of Education, through its executive committee (director of schools and chairman of the Board of

Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding $10,000.

I. Subsequent Event

County Mayor Stephen Chambers left office August 31, 2022, and was succeeded by Jack McCall.

REQUIRED SUPPLEMENTARY INFORMATION

Hartsville/Trousdale County Government, 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 - Metropolitan Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability								
Service Cost	$ 324,033	$ 322,705	$ 333,310	$ 352,055	$ 395,965	$ 431,428	$ 516,278	$ 519,424
Interest	823,533	846,208	935,040	955,805	1,052,559	1,093,767	1,196,433	1,234,660
Differences Between Actual and Expected Experience	(324,548)	578,032	(464,127)	650,290	(258,111)	465,171	(542,667)	213,834
Changes in Assumptions	0	0	0	355,469	0	0	0	1,493,435
Benefit Payments, Including Refunds of Employee Contributions	(442,202)	(596,531)	(549,717)	(542,489)	(624,601)	(690,356)	(627,915)	(663,935)
Net Change in Total Pension Liability	$ 380,816	$ 1,150,414	$ 254,506	$ 1,771,130	$ 565,812	$ 1,300,010	$ 542,129	$ 2,797,418
Total Pension Liability, Beginning	10,877,518	11,258,334	12,408,748	12,663,254	14,434,384	15,000,196	16,300,206	16,842,335
Total Pension Liability, Ending (a)	$ 11,258,334	$ 12,408,748	$ 12,663,254	$ 14,434,384	$ 15,000,196	$ 16,300,206	$ 16,842,335	$ 19,639,753
Plan Fiduciary Net Position								
Contributions - Employer	$ 339,027	$ 333,061	$ 350,935	$ 403,355	$ 268,270	$ 299,669	$ 325,024	$ 345,099
Contributions - Employee	222,366	208,932	221,552	254,644	268,271	299,670	325,025	345,098
Net Investment Income	1,701,552	369,129	327,041	1,442,366	1,176,110	1,134,773	809,707	4,422,026
Benefit Payments, Including Refunds of Employee Contributions	(442,202)	(596,531)	(549,717)	(542,489)	(624,601)	(690,356)	(627,915)	(663,935)
Administrative Expense	(5,638)	(7,542)	(11,404)	(13,824)	(15,603)	(15,326)	(16,628)	(16,697)
Other	0	0	23,279	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 1,815,105	$ 307,049	$ 361,686	$ 1,544,052	$ 1,072,447	$ 1,028,430	$ 815,213	$ 4,431,591
Plan Fiduciary Net Position, Beginning	10,192,933	12,008,038	12,315,087	12,676,773	14,220,825	15,293,272	16,321,702	17,136,915
Plan Fiduciary Net Position, Ending (b)	$ 12,008,038	$ 12,315,087	$ 12,676,773	$ 14,220,825	$ 15,293,272	$ 16,321,702	$ 17,136,915	$ 21,568,506
Net Pension Liability (Asset), Ending (a - b)	$ (749,704)	$ 93,661	$ (13,519)	$ 213,559	$ (293,076)	$ (21,496)	$ (294,580)	$ (1,928,753)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	106.66%	99.25%	100.11%	98.52%	101.95%	100.13%	101.75%	109.82%
Covered Payroll	$ 4,201,073	$ 4,205,311	$ 4,431,001	$ 5,092,863	$ 5,365,385	$ 5,993,369	$ 6,500,467	$ 6,901,962
Net Pension Liability (Asset) as a Percentage of Covered Payroll	17.85%	2.23%	(0.31)%	4.19%	(5.46)%	(0.36)%	(4.53)%	(27.94)%

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.

Hartsville/Trousdale County Government, 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 - Former City of Hartsville
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability								
Service Cost	$ 68,313	$ 69,023	$ 69,318	$ 69,812	$ 44,822	$ 44,641	$ 46,581	$ 45,707
Interest	389,623	398,659	399,569	410,643	403,694	392,545	406,142	416,823
Differences Between Actual and Expected Experience	(93,087)	(201,895)	(56,988)	(241,783)	(307,295)	47,213	3,745	(276,436)
Changes in Assumptions	0	0	0	163,864	0	0	0	363,763
Benefit Payments, Including Refunds of Employee Contributions	(239,305)	(250,855)	(257,048)	(272,434)	(296,731)	(292,927)	(304,647)	(311,902)
Net Change in Total Pension Liability	$ 125,544	$ 14,932	$ 154,851	$ 130,102	$ (155,510)	$ 191,472	$ 151,821	$ 237,955
Total Pension Liability, Beginning	5,246,314	5,371,858	5,386,790	5,541,641	5,671,743	5,516,233	5,707,705	5,859,526
Total Pension Liability, Ending (a)	$ 5,371,858	$ 5,386,790	$ 5,541,641	$ 5,671,743	$ 5,516,233	$ 5,707,705	$ 5,859,526	$ 6,097,481
Plan Fiduciary Net Position								
Contributions - Employer	$ 153,731	$ 150,371	$ 149,759	$ 33,973	$ 27,258	$ 41,140	$ 11,369	$ 11,623
Contributions - Employee	10,663	0	0	0	0	0	0	0
Net Investment Income	777,497	165,465	144,097	612,404	478,355	445,295	305,187	1,589,347
Benefit Payments, Including Refunds of Employee Contributions	(239,305)	(250,855)	(257,048)	(272,434)	(296,731)	(292,927)	(304,647)	(311,902)
Administrative Expense	(958)	(904)	(1,286)	25	(285)	(267)	(266)	(241)
Net Change in Plan Fiduciary Net Position	$ 701,628	$ 64,077	$ 35,522	$ 373,968	$ 208,597	$ 193,241	$ 11,643	$ 1,288,827
Plan Fiduciary Net Position, Beginning	4,722,591	5,424,219	5,488,296	5,523,818	5,897,786	6,106,383	6,299,624	6,311,267
Plan Fiduciary Net Position, Ending (b)	$ 5,424,219	$ 5,488,296	$ 5,523,818	$ 5,897,786	$ 6,106,383	$ 6,299,624	$ 6,311,267	$ 7,600,094
Net Pension Liability (Asset), Ending (a - b)	$ (52,361)	$ (101,506)	$ 17,823	$ (226,043)	$ (590,150)	$ (591,919)	$ (451,741)	$ (1,502,613)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	100.97%	101.88%	99.68%	103.99%	110.70%	110.37%	107.71%	124.64%
Covered Payroll	$ 764,071	$ 757,537	$ 754,454	$ 171,149	$ 137,319	$ 144,097	$ 139,666	$ 142,784
Net Pension Liability (Asset) as a Percentage of Covered Payroll	6.85%	(13.40%)	2.36%	(132.07%)	(429.77)%	(410.78)%	(323.44)%	(1052.37)%

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially Determined Contribution	$ 339,027	$ 333,061	$ 350,935	$ 403,355	$ 242,515	$ 282,288	$ 279,521	$ 296,785	$ 363,919
Less: Contributions in Relation to the Actuarially Determined Contribution	(339,027)	(333,061)	(350,935)	(403,355)	(268,270)	(299,669)	(325,024)	(345,099)	(363,919)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ (25,755)	$ (17,381)	$ (45,503)	$ (48,314)	$ 0
Covered Payroll	$ 4,201,073	$ 4,205,311	$ 4,431,001	$ 5,092,863	$ 5,365,385	$ 5,993,369	$ 6,500,467	$ 6,901,962	$ 7,278,317
Contributions as a Percentage of Covered Payroll	8.07%	7.92%	7.92%	7.92%	5.00%	5.00%	5.00%	5.00%	5.00%

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.

Hartsville/Trousdale County Government, Tennessee
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS
Primary Government - Former City of Hartsville
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially Determined Contribution	$ 153,731	$ 150,371	$ 149,759	$ 33,973	$ 27,258	$ 41,140	$ 11,369	$ 11,623	$ 9,491
Less: Contributions in Relation to the Actuarially Determined Contribution	(153,731)	(150,371)	(149,759)	(33,973)	(27,258)	(41,140)	(11,369)	(11,623)	(9,491)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 764,071	$ 757,537	$ 754,454	$ 171,149	$ 137,319	$ 144,097	$ 139,666	$ 142,784	$ 116,602
Contributions as a Percentage of Covered Payroll	20.12%	19.85%	19.85%	19.85%	19.85%	28.55%	8.14%	8.14%	8.14%

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

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

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 15,712	$ 23,501	$ 36,390	$ 21,887	$ 32,917	$ 38,800	$ 41,371	$ 50,091
Less: Contributions in Relation to the Contractually Required Contribution	(15,712)	(23,501)	(36,390)	(53,687)	(32,917)	(38,800)	(41,371)	(50,091)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ (31,800)	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 392,786	$ 587,518	$ 909,760	$ 1,342,166	$ 1,696,752	$ 1,911,316	$ 2,048,048	$ 2,476,278
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.02%

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

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contribution	$ 434,589	$ 405,580	$ 368,220	$ 385,377	$ 355,815	$ 403,848	$ 389,052	$ 385,966	$ 381,621
Less: Contributions in Relation to the Contractually Required Contribution	(434,589)	(405,580)	(368,220)	(385,377)	(355,815)	(403,848)	(389,052)	(385,966)	(381,621)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 4,894,020	$ 4,486,506	$ 4,072,232	$ 4,263,017	$ 3,918,667	$ 3,860,875	$ 3,659,945	$ 3,758,192	$ 3,709,679
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.29%

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

Exhibit F-7

Hartsville/Trousdale County Government, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Retirement Plan of TCRS
Discretely Presented Hartsville/Trousdale 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)	0.189044%	0.133525%	0.138611%	0.153587%	0.160341%	0.151461%	0.141909%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (7,605)	$ (13,900)	$ (36,570)	$ (69,656)	$ (90,510)	$ (86,127)	$ (153,718)
Covered Payroll	$ 392,786	$ 587,518	$ 909,760	$ 1,342,166	$ 1,696,752	$ 1,911,316	$ 2,048,048
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.

Hartsville/Trousdale County Government, Tennessee
Schedule of Proportionate Share of the Net Pension Asset
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Hartsville/Trousdale 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)	0.124689%	0.119848%	0.112838%	0.120596%	0.111908%	0.115142%	0.109966%	0.114503%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (20,261)	$ 49,094	$ 705,177	$ (39,458)	$ (393,796)	$ (1,183,867)	$ (838,570)	$ (4,938,802)
Covered Payroll	$ 4,894,020	$ 4,486,506	$ 4,073,232	$ 4,263,017	$ 3,918,667	$ 3,860,875	$ 3,659,945	$ 3,758,192
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.414002)%	1.094254%	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%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%

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

Exhibit F-9

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	$ 4,794	$ 4,049	$ 131	$ 117	$ 241
Interest	4,241	4,811	1,266	2,083	1,543
Differences Between Actual and Expected Experience	0	(100,617)	26,489	5,152	(16,839)
Changes in Assumptions or Other Inputs	(12,437)	(218)	628	8,437	(4,707)
Benefit Payments	(6,188)	(5,713)	(2,850)	(5,435)	(5,437)
Net Change in Total OPEB Liability	$ (9,590)	$ (97,688)	$ 25,664	$ 10,354	$ (25,199)
Total OPEB Liability, Beginning	143,528	133,938	36,250	61,914	72,268
Total OPEB Liability, Ending	$ 133,938	$ 36,250	$ 61,914	$ 72,268	$ 47,069
Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll	N/A	N/A	N/A	N/A	N/A

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.

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

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	$ 77,029	$ 70,610	$ 65,690	$ 63,142	$ 83,701
Interest	39,237	46,710	42,978	50,284	37,057
Differences Between Actual and Expected Experience	0	(192,870)	304,113	(19,499)	(74,639)
Changes in Assumptions or Other Inputs	(67,487)	17,980	(113,583)	185,291	239,016
Benefit Payments	(72,638)	(75,381)	(49,790)	(52,771)	(58,310)
Net Change in Total OPEB Liability	$ (23,859)	$ (132,951)	$ 249,408	$ 226,447	$ 226,825
Total OPEB Liability, Beginning	1,303,019	1,279,160	1,146,209	1,395,617	1,622,064
Total OPEB Liability, Ending	$ 1,279,160	$ 1,146,209	$ 1,395,617	$ 1,622,064	$ 1,848,889
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 458,162	$ 394,318	$ 509,440	$ 547,846	$ 659,955
Employer Proportionate Share of the Total OPEB Liability	820,998	751,891	886,177	1,074,218	1,188,934
Covered Employee Payroll	$ 6,152,420	$ 6,391,221	$ 6,771,683	$ 6,838,143	$ 7,832,917
Employer Proportionate Share of the Total OPEB Liability as a Percentage of Covered Employee Payroll	13.34%	11.76%	13.09%	15.71%	15.18%

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.

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT, 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:

Primary Government - Metropolitan Government and Former City of Hartsville Plans:

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

Urban Services Fund – The Urban Services Fund is used to account for the financial activity of the Urban Services District.

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions relating to the disposal of solid waste.

Ambulance Service Fund – The Ambulance Service Fund is used to account for transactions of the ambulance service.

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

Other General Government Fund – The Other General Government Fund is used to account for revenue and expenditures related to the Coronavirus State and Local Fiscal Recovery Funds.

Other Special Revenue Fund – The Other General Government Fund is used to account for revenue and expenditures related to the non-entitlement unit portion of the Coronavirus State and Local Fiscal Recovery Funds.

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.

Highway/Public Works Fund – The Highway/Public Works Fund is used to account for transactions of the metropolitan government's highway department.

Debt Service Funds

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

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

Education Debt Service Fund – The Education Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term education general obligation debt of governmental funds.

Capital Projects Funds

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

General Capital Projects Fund – The General Capital Projects Fund is used to account for 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 G-1

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Other Special Revenue
ASSETS						
Cash	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	1,715,462	1,185,607	422,353	80,775	70,560	1,598,179
Accounts Receivable	26,362	24,730	110,038	0	0	0
Allowance for Uncollectibles	0	0	(5,776)	0	0	0
Due from Other Governments	27,949	156	327	0	0	0
Due from Other Funds	0	0	0	0	0	0
Property Taxes Receivable	519,856	402,677	826,107	0	0	0
Allowance for Uncollectible Property Taxes	(42,752)	(34,997)	(68,874)	0	0	0
Total Assets	$ 2,246,877	$ 1,578,173	$ 1,284,175	$ 80,775	$ 70,560	$ 1,598,179
LIABILITIES						
Accounts Payable	$ 8,334	$ 15,126	$ 1,921	$ 0	$ 0	$ 0
Accrued Payroll	34,372	19,120	59,947	0	0	0
Due to Other Funds	4,634	5,927	3,306	0	0	0
Due to State of Tennessee	0	0	0	0	0	0
Due to Other Governments	0	0	0	0	1,095,892	1,674,057
Due to Litigants, Heirs, and Others	0	0	0	0	0	0
Total Liabilities	$ 47,340	$ 40,173	$ 65,174	$ 0	$ 1,095,892	$ 1,674,057
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 452,735	$ 356,931	$ 746,474	$ 0	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Other Special Revenue
DEFERRED INFLOWS OF RESOURCES (Cont.)						
Deferred Delinquent Property Taxes	$ 24,305	$ 10,067	$ 10,077	$ 0	$ 0	$ 0
Other Deferred/Unavailable Revenue	0	0	51,981	0	0	0
Total Deferred Inflows of Resources	$ 477,040	$ 366,998	$ 808,532	$ 0	$ 0	$ 0
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 0	$ 0	$ 80,775	$ 0	$ 0
Restricted for Highways/Public Works	0	0	0	0	0	0
Restricted for Debt Service	0	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	1,722,497	0	0	0	0	0
Committed for Public Health and Welfare	0	761,701	403,858	0	0	0
Committed for Debt Service	0	0	0	0	0	0
Assigned:						
Assigned for Public Health and Welfare	0	409,301	6,611	0	0	0
Unassigned	0	0	0	0	(1,025,332)	(75,878)
Total Fund Balances	$ 1,722,497	$ 1,171,002	$ 410,469	$ 80,775	$ (1,025,332)	$ (75,878)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,246,877	$ 1,578,173	$ 1,284,175	$ 80,775	$ 70,560	$ 1,598,179

(Continued)

Exhibit G-1

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds (Cont.)			Debt Service Funds		
	Constitutional Officers - Fees	Highway / Public Works	Total	General Debt Service	Education Debt Service	Total
ASSETS						
Cash	$ 214	$ 0	$ 214	$ 0	$ 0	$ 0
Equity in Pooled Cash and Investments	0	1,337,284	6,410,220	801,640	108,793	910,433
Accounts Receivable	24	1,944	163,098	0	0	0
Allowance for Uncollectibles	0	0	(5,776)	0	0	0
Due from Other Governments	0	330,515	358,947	130	0	130
Due from Other Funds	0	126	126	108,793	0	108,793
Property Taxes Receivable	0	116,438	1,865,078	330,726	0	330,726
Allowance for Uncollectible Property Taxes	0	(9,864)	(156,487)	(28,173)	0	(28,173)
Total Assets	$ 238	$ 1,776,443	$ 8,635,420	$ 1,213,116	$ 108,793	$ 1,321,909
LIABILITIES						
Accounts Payable	$ 0	$ 17,991	$ 43,372	$ 6,000	$ 0	$ 6,000
Accrued Payroll	0	28,118	141,557	0	0	0
Due to Other Funds	0	0	13,867	0	108,793	108,793
Due to State of Tennessee	0	1,389	1,389	0	0	0
Due to Other Governments	0	0	2,769,949	0	0	0
Due to Litigants, Heirs, and Others	238	0	238	0	0	0
Total Liabilities	$ 238	$ 47,498	$ 2,970,372	$ 6,000	$ 108,793	$ 114,793
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 0	$ 104,482	$ 1,660,622	$ 295,932	$ 0	$ 295,932

(Continued)

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Special Revenue Funds (Cont.)			Debt Service Funds		
	Constitutional Officers - Fees	Highway / Public Works	Total	General Debt Service	Education Debt Service	Total
DEFERRED INFLOWS OF RESOURCES (Cont.)						
Deferred Delinquent Property Taxes	$ 0	$ 1,959	$ 46,408	$ 6,201	$ 0	$ 6,201
Other Deferred/Unavailable Revenue	0	164,894	216,875	0	0	0
Total Deferred Inflows of Resources	$ 0	$ 271,335	$ 1,923,905	$ 302,133	$ 0	$ 302,133
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 0	$ 80,775	$ 0	$ 0	$ 0
Restricted for Highways/Public Works	0	1,457,610	1,457,610	0	0	0
Restricted for Debt Service	0	0	0	183,297	0	183,297
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	0	1,722,497	0	0	0
Committed for Public Health and Welfare	0	0	1,165,559	0	0	0
Committed for Debt Service	0	0	0	721,686	0	721,686
Assigned:						
Assigned for Public Health and Welfare	0	0	415,912	0	0	0
Unassigned	0	0	(1,101,210)	0	0	0
Total Fund Balances	$ 0	$ 1,457,610	$ 3,741,143	$ 904,983	$ 0	$ 904,983
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 238	$ 1,776,443	$ 8,635,420	$ 1,213,116	$ 108,793	$ 1,321,909

(Continued)

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
ASSETS		
Cash	$ 0	$ 214
Equity in Pooled Cash and Investments	21,684	7,342,337
Accounts Receivable	0	163,098
Allowance for Uncollectibles	0	(5,776)
Due from Other Governments	0	359,077
Due from Other Funds	0	108,919
Property Taxes Receivable	0	2,195,804
Allowance for Uncollectible Property Taxes	0	(184,660)
Total Assets	$ 21,684	$ 9,979,013
LIABILITIES		
Accounts Payable	$ 0	$ 49,372
Accrued Payroll	0	141,557
Due to Other Funds	0	122,660
Due to State of Tennessee	0	1,389
Due to Other Governments	0	2,769,949
Due to Litigants, Heirs, and Others	0	238
Total Liabilities	$ 0	$ 3,085,165
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 0	$ 1,956,554

(Continued)

Hartsville/Trousdale County Government, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds (Cont.)

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)		
Deferred Delinquent Property Taxes	$ 0	$ 52,609
Other Deferred/Unavailable Revenue	0	216,875
Total Deferred Inflows of Resources	$ 0	$ 2,226,038
FUND BALANCES		
Restricted:		
Restricted for Public Safety	$ 0	$ 80,775
Restricted for Highways/Public Works	0	1,457,610
Restricted for Debt Service	0	183,297
Restricted for Capital Projects	21,684	21,684
Committed:		
Committed for General Government	0	1,722,497
Committed for Public Health and Welfare	0	1,165,559
Committed for Debt Service	0	721,686
Assigned:		
Assigned for Public Health and Welfare	0	415,912
Unassigned	0	(1,101,210)
Total Fund Balances	$ 21,684	$ 4,667,810
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 21,684	$ 9,979,013

Exhibit G-2

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

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Other Special Revenue
Revenues						
Local Taxes	$ 578,413	$ 592,004	$ 588,021	$ 0	$ 0	$ 0
Licenses and Permits	79,571	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	8,093	0	0
Charges for Current Services	233,528	236,936	509,612	0	0	0
Other Local Revenues	900	75,979	12	0	1,334	2,378
State of Tennessee	310,769	7,384	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	$ 1,203,181	$ 912,303	$ 1,097,645	$ 8,093	$ 1,334	$ 2,378
Expenditures						
Current:						
General Government	$ 0	$ 0	$ 0	$ 0	$ 503,541	$ 0
Administration of Justice	0	0	0	0	0	0
Public Safety	469,352	0	0	719	0	0
Public Health and Welfare	290,488	605,259	1,086,883	0	0	60,268
Social, Cultural, and Recreational Services	4,600	0	0	0	0	0
Other Operations	114,105	39,233	0	0	190,487	633
Highways	13,710	0	0	0	0	0
Debt Service:						
Principal on Debt	36,000	0	0	0	0	0
Interest on Debt	547	0	0	0	0	0
Other Debt Service	360	0	0	0	0	0
Capital Projects	76,816	0	0	0	0	0
Total Expenditures	$ 1,005,978	$ 644,492	$ 1,086,883	$ 719	$ 694,028	$ 60,901

(Continued)

Exhibit G-2

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

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Other Special Revenue
Excess (Deficiency) of Revenues Over Expenditures	$ 197,203	$ 267,811	$ 10,762	$ 7,374	$ (692,694)	$ (58,523)
Other Financing Sources (Uses)						
Insurance Recovery	$ 0	$ 60,454	$ 2,280	$ 0	$ 0	$ 0
Transfers In	17,355	8,664	26,890	0	0	0
Transfers Out	0	0	0	0	(332,638)	(17,355)
Total Other Financing Sources (Uses)	$ 17,355	$ 69,118	$ 29,170	$ 0	$ (332,638)	$ (17,355)
Net Change in Fund Balances	$ 214,558	$ 336,929	$ 39,932	$ 7,374	$ (1,025,332)	$ (75,878)
Fund Balance, July 1, 2021	1,507,939	834,073	370,537	73,401	0	0
Fund Balance, June 30, 2022	$ 1,722,497	$ 1,171,002	$ 410,469	$ 80,775	$ (1,025,332)	$ (75,878)

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)			Debt Service Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	Total	General Debt Service	Education Debt Service	Total
Revenues						
Local Taxes	$ 0	$ 114,897	$ 1,873,335	$ 394,706	$ 354,708	$ 749,414
Licenses and Permits	0	0	79,571	0	0	0
Fines, Forfeitures, and Penalties	0	0	8,093	0	0	0
Charges for Current Services	1,379	0	981,455	0	0	0
Other Local Revenues	0	978	81,581	18,855	1,072	19,927
State of Tennessee	0	1,877,894	2,196,047	0	0	0
Other Governments and Citizens Groups	0	0	0	586,122	55,000	641,122
Total Revenues	$ 1,379	$ 1,993,769	$ 5,220,082	$ 999,683	$ 410,780	$ 1,410,463
Expenditures						
Current:						
General Government	$ 0	$ 0	$ 503,541	$ 0	$ 0	$ 0
Administration of Justice	1,379	0	1,379	0	0	0
Public Safety	0	0	470,071	0	0	0
Public Health and Welfare	0	0	2,042,898	0	0	0
Social, Cultural, and Recreational Services	0	0	4,600	0	0	0
Other Operations	0	50,031	394,489	0	0	0
Highways	0	1,770,097	1,783,807	0	0	0
Debt Service:						
Principal on Debt	0	0	36,000	692,587	562,859	1,255,446
Interest on Debt	0	0	547	212,594	1,539	214,133
Other Debt Service	0	0	360	21,255	8,237	29,492
Capital Projects	0	0	76,816	0	115,000	115,000
Total Expenditures	$ 1,379	$ 1,820,128	$ 5,314,508	$ 926,436	$ 687,635	$ 1,614,071

(Continued)

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

	Special Revenue Funds (Cont.)			Debt Service Funds		
	Constitu - tional Officers - Fees	Highway / Public Works	Total	General Debt Service	Education Debt Service	Total
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ 173,641	$ (94,426)	$ 73,247	$ (276,855)	$ (203,608)
Other Financing Sources (Uses)						
Insurance Recovery	$ 0	$ 0	$ 62,734	$ 0	$ 0	$ 0
Transfers In	0	50,057	102,966	231,108	0	231,108
Transfers Out	0	0	(349,993)	0	(108,793)	(108,793)
Total Other Financing Sources (Uses)	$ 0	$ 50,057	$ (184,293)	$ 231,108	$ (108,793)	$ 122,315
Net Change in Fund Balances	$ 0	$ 223,698	$ (278,719)	$ 304,355	$ (385,648)	$ (81,293)
Fund Balance, July 1, 2021	0	1,233,912	4,019,862	600,628	385,648	986,276
Fund Balance, June 30, 2022	$ 0	$ 1,457,610	$ 3,741,143	$ 904,983	$ 0	$ 904,983

(Continued)

Exhibit G-2

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Revenues		
Local Taxes	$ 0	$ 2,622,749
Licenses and Permits	0	79,571
Fines, Forfeitures, and Penalties	0	8,093
Charges for Current Services	0	981,455
Other Local Revenues	0	101,508
State of Tennessee	0	2,196,047
Other Governments and Citizens Groups	0	641,122
Total Revenues	$ 0	$ 6,630,545
Expenditures		
Current:		
General Government	$ 0	$ 503,541
Administration of Justice	0	1,379
Public Safety	0	470,071
Public Health and Welfare	0	2,042,898
Social, Cultural, and Recreational Services	0	4,600
Other Operations	0	394,489
Highways	0	1,783,807
Debt Service:		
Principal on Debt	0	1,291,446
Interest on Debt	0	214,680
Other Debt Service	0	29,852
Capital Projects	0	191,816
Total Expenditures	$ 0	$ 6,928,579

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ (298,034)
Other Financing Sources (Uses)		
Insurance Recovery	$ 0	$ 62,734
Transfers In	0	334,074
Transfers Out	0	(458,786)
Total Other Financing Sources (Uses)	$ 0	$ (61,978)
Net Change in Fund Balances	$ 0	$ (360,012)
Fund Balance, July 1, 2021	21,684	5,027,822
Fund Balance, June 30, 2022	$ 21,684	$ 4,667,810

Exhibit G-3

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Urban Services Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 578,413	$ 0	$ 0	$ 578,413	$ 598,159	$ 598,159	$ (19,746)
Licenses and Permits	79,571	0	0	79,571	50,000	50,000	29,571
Charges for Current Services	233,528	0	0	233,528	230,000	230,000	3,528
Other Local Revenues	900	0	0	900	500	500	400
State of Tennessee	310,769	0	0	310,769	252,400	252,400	58,369
Total Revenues	$ 1,203,181	$ 0	$ 0	$ 1,203,181	$ 1,131,059	$ 1,131,059	$ 72,122
Expenditures							
Public Safety							
Sheriff's Department	$ 467,642	$ (599)	$ 4,923	$ 471,966	$ 540,913	$ 547,811	$ 75,845
Fire Prevention and Control	1,710	0	0	1,710	9,500	9,500	7,790
Public Health and Welfare							
Waste Pickup	290,488	(7,506)	2,533	285,515	348,008	348,008	62,493
Social, Cultural, and Recreational Services							
Parks and Fair Boards	0	0	332,672	332,672	30,000	362,645	29,973
Other Social, Cultural, and Recreational	4,600	0	0	4,600	4,000	4,600	0
Other Operations							
Other Charges	112,155	(4,386)	0	107,769	144,700	144,100	36,331
Employee Benefits	1,950	0	0	1,950	2,250	2,250	300
American Rescue Plan Act Grant #1	0	0	17,355	17,355	0	17,355	0
Highways							
Highway and Bridge Maintenance	13,710	0	0	13,710	80,000	80,000	66,290
Principal on Debt							
General Government	36,000	0	0	36,000	36,000	36,000	0
Interest on Debt							
General Government	547	0	0	547	1,094	734	187
Other Debt Service							
General Government	360	0	0	360	0	360	0
Capital Projects							
Social, Cultural, and Recreation Projects	318	0	0	318	40,000	40,000	39,682

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Urban Services Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Capital Projects (Cont.)							
Highway and Street Capital Projects	$ 76,498	$ 0	$ 0	$ 76,498	$ 0	$ 87,475	$ 10,977
Total Expenditures	$ 1,005,978	$ (12,491)	$ 357,483	$ 1,350,970	$ 1,236,465	$ 1,680,838	$ 329,868
Excess (Deficiency) of Revenues Over Expenditures	$ 197,203	$ 12,491	$ (357,483)	$ (147,789)	$ (105,406)	$ (549,779)	$ 401,990
Other Financing Sources (Uses)							
Transfers In	$ 17,355	$ 0	$ 0	$ 17,355	$ 0	$ 133,642	$ (116,287)
Total Other Financing Sources	$ 17,355	$ 0	$ 0	$ 17,355	$ 0	$ 133,642	$ (116,287)
Net Change in Fund Balance	$ 214,558	$ 12,491	$ (357,483)	$ (130,434)	$ (105,406)	$ (416,137)	$ 285,703
Fund Balance, July 1, 2021	1,507,939	(12,491)	0	1,495,448	1,385,097	1,385,097	110,351
Fund Balance, June 30, 2022	$ 1,722,497	$ 0	$ (357,483)	$ 1,365,014	$ 1,279,691	$ 968,960	$ 396,054

Exhibit G-4

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 592,004	$ 0	$ 0	$ 592,004	$ 562,134	$ 562,134	$ 29,870
Charges for Current Services	236,936	0	0	236,936	205,000	205,000	31,936
Other Local Revenues	75,979	0	0	75,979	35,000	35,000	40,979
State of Tennessee	7,384	0	0	7,384	5,000	5,000	2,384
Total Revenues	$ 912,303	$ 0	$ 0	$ 912,303	$ 807,134	$ 807,134	$ 105,169
Expenditures							
Public Health and Welfare							
Convenience Centers	$ 364,259	$ (3,094)	$ 406,553	$ 767,718	$ 485,887	$ 879,962	$ 112,244
Recycling Center	46,330	(10)	2,748	49,068	55,767	55,767	6,699
Other Waste Disposal	192,524	0	0	192,524	225,000	225,000	32,476
Postclosure Care Costs	2,146	0	0	2,146	36,000	36,000	33,854
Other Operations							
Other Charges	39,233	0	0	39,233	46,000	46,000	6,767
Total Expenditures	$ 644,492	$ (3,104)	$ 409,301	$ 1,050,689	$ 848,654	$ 1,242,729	$ 192,040
Excess (Deficiency) of Revenues Over Expenditures	$ 267,811	$ 3,104	$ (409,301)	$ (138,386)	$ (41,520)	$ (435,595)	$ 297,209
Other Financing Sources (Uses)							
Insurance Recovery	$ 60,454	$ 0	$ 0	$ 60,454	$ 0	$ 0	$ 60,454
Transfers In	8,664	0	0	8,664	10,486	10,486	(1,822)
Total Other Financing Sources	$ 69,118	$ 0	$ 0	$ 69,118	$ 10,486	$ 10,486	$ 58,632
Net Change in Fund Balance	$ 336,929	$ 3,104	$ (409,301)	$ (69,268)	$ (31,034)	$ (425,109)	$ 355,841
Fund Balance, July 1, 2021	834,073	(3,104)	0	830,969	804,835	804,835	26,134
Fund Balance, June 30, 2022	$ 1,171,002	$ 0	$ (409,301)	$ 761,701	$ 773,801	$ 379,726	$ 381,975

Exhibit G-5

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 2022

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2021	Add: Encumbrances 6/30/2022	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 588,021	$ 0	$ 0	$ 588,021	$ 557,217	$ 557,217	$ 30,804
Charges for Current Services	509,612	0	0	509,612	560,000	560,000	(50,388)
Other Local Revenues	12	0	0	12	0	0	12
Total Revenues	$ 1,097,645	$ 0	$ 0	$ 1,097,645	$ 1,117,217	$ 1,117,217	$ (19,572)
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	$ 1,086,883	$ (1,093)	$ 6,611	$ 1,092,401	$ 1,248,359	$ 1,292,139	$ 199,738
Total Expenditures	$ 1,086,883	$ (1,093)	$ 6,611	$ 1,092,401	$ 1,248,359	$ 1,292,139	$ 199,738
Excess (Deficiency) of Revenues Over Expenditures	$ 10,762	$ 1,093	$ (6,611)	$ 5,244	$ (131,142)	$ (174,922)	$ 180,166
Other Financing Sources (Uses)							
Insurance Recovery	$ 2,280	$ 0	$ 0	$ 2,280	$ 0	$ 0	$ 2,280
Transfers In	26,890	0	0	26,890	18,801	27,921	(1,031)
Total Other Financing Sources	$ 29,170	$ 0	$ 0	$ 29,170	$ 18,801	$ 27,921	$ 1,249
Net Change in Fund Balance	$ 39,932	$ 1,093	$ (6,611)	$ 34,414	$ (112,341)	$ (147,001)	$ 181,415
Fund Balance, July 1, 2021	370,537	(1,093)	0	369,444	329,923	329,923	39,521
Fund Balance, June 30, 2022	$ 410,469	$ 0	$ (6,611)	$ 403,858	$ 217,582	$ 182,922	$ 220,936

Exhibit G-6

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 8,093	$ 16,000	$ 16,000	$ (7,907)
Total Revenues	$ 8,093	$ 16,000	$ 16,000	$ (7,907)
Expenditures				
Public Safety				
Drug Enforcement	$ 719	$ 21,250	$ 21,250	$ 20,531
Total Expenditures	$ 719	$ 21,250	$ 21,250	$ 20,531
Excess (Deficiency) of Revenues Over Expenditures	$ 7,374	$ (5,250)	$ (5,250)	$ 12,624
Net Change in Fund Balance	$ 7,374	$ (5,250)	$ (5,250)	$ 12,624
Fund Balance, July 1, 2021	73,401	66,985	66,985	6,416
Fund Balance, June 30, 2022	$ 80,775	$ 61,735	$ 61,735	$ 19,040

Exhibit G-7

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Other Local Revenues	$ 1,334	$ 0	$ 0	$ 1,334
Federal Government	0	1,095,892	1,095,892	(1,095,892)
Total Revenues	$ 1,334	$ 1,095,892	$ 1,095,892	$ (1,094,558)
Expenditures				
General Government				
County Buildings	$ 503,541	$ 503,541	$ 503,541	$ 0
Other Operations				
Other Charges	13	0	0	(13)
American Rescue Plan Act Grant #1	190,474	0	190,474	0
Total Expenditures	$ 694,028	$ 503,541	$ 694,015	$ (13)
Excess (Deficiency) of Revenues Over Expenditures	$ (692,694)	$ 592,351	$ 401,877	$ (1,094,571)
Other Financing Sources (Uses)				
Transfers Out	$ (332,638)	$ (523,112)	$ (332,638)	$ 0
Total Other Financing Sources	$ (332,638)	$ (523,112)	$ (332,638)	$ 0
Net Change in Fund Balance	$ (1,025,332)	$ 69,239	$ 69,239	$ (1,094,571)
Fund Balance, July 1, 2021	0	0	0	0
Fund Balance, June 30, 2022	$ (1,025,332)	$ 69,239	$ 69,239	$ (1,094,571)

Exhibit G-8

Hartsville/Trousdale County Government, Tennessee
Schedule 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 Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Other Local Revenues	$ 2,378	$ 0	$ 0	$ 2,378
Federal Government	0	1,674,057	1,674,057	(1,674,057)
Total Revenues	$ 2,378	$ 1,674,057	$ 1,674,057	$ (1,671,679)
Expenditures				
Public Health and Welfare				
Ambulance/Emergency Medical Services	$ 60,268	$ 60,268	$ 60,268	$ 0
Social, Cultural, and Recreational Services				
Parks and Fair Boards	0	17,355	0	0
Other Operations				
Tourism	609	609	609	0
Other Charges	24	24	24	0
Total Expenditures	$ 60,901	$ 78,256	$ 60,901	$ 0
Excess (Deficiency) of Revenues Over Expenditures	$ (58,523)	$ 1,595,801	$ 1,613,156	$ (1,671,679)
Other Financing Sources (Uses)				
Transfers Out	$ (17,355)	$ 0	$ (17,355)	$ 0
Total Other Financing Sources	$ (17,355)	$ 0	$ (17,355)	$ 0
Net Change in Fund Balance	$ (75,878)	$ 1,595,801	$ 1,595,801	$ (1,671,679)
Fund Balance, July 1, 2021	0	0	0	0
Fund Balance, June 30, 2022	$ (75,878)	$ 1,595,801	$ 1,595,801	$ (1,671,679)

Exhibit G-9

Hartsville/Trousdale County Government, Tennessee
Schedule 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 Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 114,897	$ 112,596	$ 117,431	$ (2,534)
Other Local Revenues	978	1,000	1,750	(772)
State of Tennessee	1,877,894	1,738,595	1,770,595	107,299
Total Revenues	$ 1,993,769	$ 1,852,191	$ 1,889,776	$ 103,993
Expenditures				
Other Operations				
American Rescue Plan Act Grant #1	$ 50,031	$ 0	$ 50,057	$ 26
Highways				
Administration	210,206	225,169	225,369	15,163
Highway and Bridge Maintenance	1,008,623	1,289,540	1,296,771	288,148
Operation and Maintenance of Equipment	236,636	209,586	259,686	23,050
Other Charges	67,037	75,500	75,500	8,463
Employee Benefits	84,901	88,100	88,100	3,199
Capital Outlay	162,694	377,000	359,195	196,501
Total Expenditures	$ 1,820,128	$ 2,264,895	$ 2,354,678	$ 534,550
Excess (Deficiency) of Revenues Over Expenditures	$ 173,641	$ (412,704)	$ (464,902)	$ 638,543
Other Financing Sources (Uses)				
Transfers In	$ 50,057	$ 0	$ 50,057	$ 0
Total Other Financing Sources	$ 50,057	$ 0	$ 50,057	$ 0
Net Change in Fund Balance	$ 223,698	$ (412,704)	$ (414,845)	$ 638,543
Fund Balance, July 1, 2021	1,233,912	991,542	991,542	242,370
Fund Balance, June 30, 2022	$ 1,457,610	$ 578,838	$ 576,697	$ 880,913

Exhibit G-10

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 394,706	$ 394,486	$ 394,486	$ 220
Other Local Revenues	18,855	20,000	20,000	(1,145)
Other Governments and Citizens Groups	586,122	159,450	279,150	306,972
Total Revenues	$ 999,683	$ 573,936	$ 693,636	$ 306,047
Expenditures				
Principal on Debt				
General Government	$ 211,700	$ 211,700	$ 211,700	$ 0
Education	480,887	370,432	480,888	1
Interest on Debt				
General Government	26,535	51,843	51,843	25,308
Education	186,059	214,885	224,129	38,070
Other Debt Service				
General Government	14,348	19,200	19,200	4,852
Education	6,907	7,020	7,020	113
Total Expenditures	$ 926,436	$ 875,080	$ 994,780	$ 68,344
Excess (Deficiency) of Revenues Over Expenditures	$ 73,247	$ (301,144)	$ (301,144)	$ 374,391
Other Financing Sources (Uses)				
Transfers In	$ 231,108	$ 133,428	$ 133,428	$ 97,680
Total Other Financing Sources	$ 231,108	$ 133,428	$ 133,428	$ 97,680
Net Change in Fund Balance	$ 304,355	$ (167,716)	$ (167,716)	$ 472,071
Fund Balance, July 1, 2021	600,628	676,003	676,003	(75,375)
Fund Balance, June 30, 2022	$ 904,983	$ 508,287	$ 508,287	$ 396,696

Exhibit G-11

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 354,708	$ 360,000	$ 360,000	$ (5,292)
Other Local Revenues	1,072	1,000	1,000	72
Other Governments and Citizens Groups	55,000	55,000	55,000	0
Total Revenues	$ 410,780	$ 416,000	$ 416,000	$ (5,220)
Expenditures				
Principal on Debt				
Education	$ 562,859	$ 562,860	$ 562,860	$ 1
Interest on Debt				
Education	1,539	30,550	30,550	29,011
Other Debt Service				
Education	8,237	14,000	14,000	5,763
Capital Projects				
Other General Government Projects	115,000	0	115,000	0
Total Expenditures	$ 687,635	$ 607,410	$ 722,410	$ 34,775
Excess (Deficiency) of Revenues Over Expenditures	$ (276,855)	$ (191,410)	$ (306,410)	$ 29,555
Other Financing Sources (Uses)				
Transfers Out	$ (108,793)	$ 0	$ (108,793)	$ 0
Total Other Financing Sources	$ (108,793)	$ 0	$ (108,793)	$ 0
Net Change in Fund Balance	$ (385,648)	$ (191,410)	$ (415,203)	$ 29,555
Fund Balance, July 1, 2021	385,648	356,368	580,161	(194,513)
Fund Balance, June 30, 2022	$ 0	$ 164,958	$ 164,958	$ (164,958)

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.

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, juvenile court clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Other Custodial Fund – The Other Custodial Fund is used to account for restricted revenue previously held by the city of Lebanon for the benefit of the Office of the District Attorney General.

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

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

Exhibit H-1

Hartsville/Trousdale County Government, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2022

	Custodial Funds				
	Constitutional Officers - Custodial	Other Custodial	Judicial District Drug	District Attorney General	Total
ASSETS					
Cash	$ 901,104	$ 0	$ 70,307	$ 0	$ 971,411
Equity in Pooled Cash and Investments	0	111,237	336,470	27,715	475,422
Accounts Receivable	215	0	95,486	0	95,701
Total Assets	$ 901,319	$ 111,237	$ 502,263	$ 27,715	$ 1,542,534
LIABILITIES					
Accounts Payable	$ 0	$ 0	$ 22,733	$ 0	$ 22,733
Due to Other Governments	0	0	3,896	0	3,896
Due to Litigants, Heirs, and Others	0	0	60,167	0	60,167
Total Liabilities	$ 0	$ 0	$ 86,796	$ 0	$ 86,796
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	$ 901,319	$ 111,237	$ 415,467	$ 27,715	$ 1,455,738
Total Net Position	$ 901,319	$ 111,237	$ 415,467	$ 27,715	$ 1,455,738

Exhibit H-2

Hartsville/Trousdale County Government, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2022

	Custodial Funds				
	Constitutional Officers - Custodial	Other Custodial	Judicial District Drug	District Attorney General	Total
ADDITIONS					
Fines/Fees and Other Collections	$ 3,777,140	$ 0	$ 0	$ 0	$ 3,777,140
Drug Task Force Collections	0	0	220,967	0	220,967
District Attorney General Collections	0	385	0	28,374	28,759
Total Additions	$ 3,777,140	$ 385	$ 220,967	$ 28,374	$ 4,026,866
DEDUCTIONS					
Payments to State	$ 1,704,503	$ 0	$ 0	$ 0	$ 1,704,503
Payments to County/City	1,027,457	0	0	0	1,027,457
Payments to Individuals and Others	790,737	0	0	0	790,737
Payments of Drug Task Force Expenses	0	0	229,273	0	229,273
Payment of District Attorney General Expenses	0	21,523	0	30,397	51,920
Total Deductions	$ 3,522,697	$ 21,523	$ 229,273	$ 30,397	$ 3,803,890
Change in Net Position	$ 254,443	$ (21,138)	$ (8,306)	$ (2,023)	$ 222,976
Net Position July 1, 2021	646,876	132,375	423,773	29,738	1,232,762
Net Position June 30, 2022	$ 901,319	$ 111,237	$ 415,467	$ 27,715	$ 1,455,738

Hartsville/Trousdale County School Department

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

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.

Exhibit I-1

Hartsville/Trousdale County Government, Tennessee
Statement of Activities
Discretely Presented Hartsville/Trousdale County School Department
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 6,329,221	$ 28,785	$ 599,036	$ 0	$ (5,701,400)
Support Services	6,221,771	20,602	28,868	305,473	(5,866,828)
Operation of Non-instructional Services	1,476,136	361,564	1,916,795	0	802,223
Total Governmental Activities	$ 14,027,128	$ 410,951	$ 2,544,699	$ 305,473	$ (10,766,005)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 1,651,323
Local Option Sales Tax					1,050,092
Business Tax					27,250
Mixed Drink Tax					8,252
Grants and Contributions Not Restricted to Specific Programs					10,592,376
Unrestricted Investment Income					(7,963)
Total General Revenues					$ 13,321,330
Change in Net Position					$ 2,555,325
Net Position, July 1, 2021					18,894,644
Net Position, June 30, 2022					$ 21,449,969

Exhibit I-2

Hartsville/Trousdale County Government, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Hartsville/Trousdale County School Department
June 30, 2022

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 221,038	$ 0	$ 221,038
Equity in Pooled Cash and Investments	3,565,273	128,485	0	568,945	4,262,703
Accounts Receivable	534	0	0	974	1,508
Due from Other Governments	607,198	85,830	0	18,929	711,957
Property Taxes Receivable	1,693,786	0	0	0	1,693,786
Allowance for Uncollectible Property Taxes	(134,557)	0	0	0	(134,557)
Restricted Assets	170,224	0	0	0	170,224
Total Assets	$ 5,902,458	$ 214,315	$ 221,038	$ 588,848	$ 6,926,659
LIABILITIES					
Accounts Payable	$ 51,355	$ 57,981	$ 6,705	$ 550	$ 116,591
Accrued Payroll	39,790	22,650	0	1,968	64,408
Payroll Deductions Payable	234,264	33,684	0	346	268,294
Total Liabilities	$ 325,409	$ 114,315	$ 6,705	$ 2,864	$ 449,293
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 1,528,677	$ 0	$ 0	$ 0	$ 1,528,677
Deferred Delinquent Property Taxes	30,138	0	0	0	30,138
Other Deferred/Unavailable Revenue	85,000	0	0	0	85,000
Total Deferred Inflows of Resources	$ 1,643,815	$ 0	$ 0	$ 0	$ 1,643,815

(Continued)

Hartsville/Trousdale County Government, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Hartsville/Trousdale County School Department (Cont.)

	Major Funds			Nonmajor Fund	
FUND BALANCES	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
Restricted:					
Restricted for Education	$ 21,441	$ 0	$ 214,333	$ 585,984	$ 821,758
Restricted for Hybrid Retirement Stabilization Funds	170,224	0	0	0	170,224
Committed:					
Committed for Education	1,828,428	100,000	0	0	1,928,428
Unassigned	1,913,141	0	0	0	1,913,141
Total Fund Balances	$ 3,933,234	$ 100,000	$ 214,333	$ 585,984	$ 4,833,551
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 5,902,458	$ 214,315	$ 221,038	$ 588,848	$ 6,926,659

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

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:		
Total fund balances - balance sheet - governmental funds (Exhibit I-2)		$ 4,833,551
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 840,586	
Add: buildings and improvements net of accumulated depreciation	14,259,569	
Add: other capital assets net of accumulated depreciation	1,433,650	
Add: intangibles net of accumulated depreciation	11,977	16,545,782
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: other postemployment benefits liability	$ (1,188,934)	
Less: contributions due on primary government debt for note and loans	(1,668,848)	(2,857,782)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	$ 2,194,915	
Less: deferred inflows of resources related to pensions	(5,035,256)	
Add: deferred outflows of resources related to OPEB	448,602	
Less: deferred inflows of resources related to OPEB	(263,029)	(2,654,768)
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	$ 375,528	
Add: net pension asset - teacher retirement plan	153,718	
Add: net pension asset - teacher legacy pension plan	4,938,802	5,468,048
(5) Other long term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		115,138
Net position of governmental activities (Exhibit A)		$ 21,449,969

Exhibit I-4

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

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
Revenues					
Local Taxes	$ 2,967,665	$ 0	$ 0	$ 0	$ 2,967,665
Licenses and Permits	846	0	0	0	846
Charges for Current Services	39,038	0	0	58,111	97,149
Other Local Revenues	30,609	0	303,453	431	334,493
State of Tennessee	9,027,645	0	0	5,516	9,033,161
Federal Government	47,670	2,525,896	0	1,282,995	3,856,561
Other Governments and Citizens Groups	305,473	0	0	0	305,473
Total Revenues	$ 12,418,946	$ 2,525,896	$ 303,453	$ 1,347,053	$ 16,595,348
Expenditures					
Current:					
Instruction	$ 6,579,297	$ 1,044,302	$ 0	$ 0	$ 7,623,599
Support Services	3,893,407	1,128,550	0	0	5,021,957
Operation of Non-Instructional Services	254,150	0	306,318	966,199	1,526,667
Capital Outlay	1,103,437	353,044	0	0	1,456,481
Debt Service:					
Other Debt Service	341,122	0	0	0	341,122
Total Expenditures	$ 12,171,413	$ 2,525,896	$ 306,318	$ 966,199	$ 15,969,826
Excess (Deficiency) of Revenues Over Expenditures	$ 247,533	$ 0	$ (2,865)	$ 380,854	$ 625,522
Other Financing Sources (Uses)					
Insurance Recovery	$ 54,833	$ 0	$ 0	$ 0	$ 54,833
Transfers In	0	0	0	62,145	62,145

(Continued)

Exhibit I-4

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

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
Other Financing Sources (Uses) (Cont.)					
Transfers Out	$ (62,145)	$ 0	$ 0	$ 0	$ (62,145)
Total Other Financing Sources (Uses)	$ (7,312)	$ 0	$ 0	$ 62,145	$ 54,833
Net Change in Fund Balances	$ 240,221	$ 0	$ (2,865)	$ 442,999	$ 680,355
Fund Balance, July 1, 2021	3,693,013	100,000	217,198	142,985	4,153,196
Fund Balance, June 30, 2022	$ 3,933,234	$ 100,000	$ 214,333	$ 585,984	$ 4,833,551

Exhibit I-5

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit I-4)		$ 680,355
(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	$ 1,290,004	
Less: current-year depreciation expense	(823,049)	466,955
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donation) is to decrease net position.		(46,477)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2021	$ (135,025)	
Add: deferred delinquent property taxes and other deferred June 30, 2022	115,138	(19,887)
(4) The contributions of long-term debt (e.g., notes, bonds, leases, loans) by the primary government provide current financial resources to governmental funds, while the contributions by the school department of the principal of long-term debt consume the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Add: principal contributions on loans to primary government		267,887
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	$ (114,716)	
Change in deferred outflows of resources related to pensions	1,247,406	
Change in deferred inflows of resources related to pensions	(4,460,601)	
Change in deferred outflows of resources related to OPEB	90,309	
Change in deferred inflows of resources related to OPEB	(41,843)	
Change in net pension asset - agent plan	318,114	
Change in net pension asset - teacher retirement plan	4,852,675	
Change in net pension asset - teacher legacy pension plan	(684,852)	1,206,492
Change in net position of governmental activities (Exhibit B)		$ 2,555,325

Exhibit I-6

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hartsville/Trousdale County School Department
General Purpose School Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 2,967,665	$ 2,449,295	$ 2,449,295	$ 518,370
Licenses and Permits	846	550	550	296
Charges for Current Services	39,038	28,000	34,528	4,510
Other Local Revenues	30,609	32,550	44,350	(13,741)
State of Tennessee	9,027,645	8,647,776	8,854,595	173,050
Federal Government	47,670	0	51,367	(3,697)
Other Governments and Citizens Groups	305,473	0	190,473	115,000
Total Revenues	$ 12,418,946	$ 11,158,171	$ 11,625,158	$ 793,788
Expenditures				
Instruction				
Regular Instruction Program	$ 5,111,750	$ 5,594,896	$ 5,603,124	$ 491,374
Alternative Instruction Program	135,715	130,571	136,742	1,027
Special Education Program	941,466	909,645	982,966	41,500
Career and Technical Education Program	356,430	379,700	389,292	32,862
American Rescue Plan Act Expenditures	33,936	0	33,936	0
Support Services				
Attendance	31,488	29,816	31,617	129
Health Services	199,580	331,779	275,697	76,117
Other Student Support	210,493	176,293	214,378	3,885
Regular Instruction Program	311,101	392,281	423,224	112,123
Special Education Program	76,195	77,640	78,230	2,035
Career and Technical Education Program	31,965	32,541	32,541	576
Technology	66,259	235,737	184,332	118,073
Other Programs	20,995	0	20,995	0
Board of Education	171,096	188,765	192,165	21,069
Director of Schools	241,242	232,939	245,854	4,612
Office of the Principal	624,235	836,425	910,984	286,749
Fiscal Services	153,498	157,586	157,586	4,088
Operation of Plant	765,812	891,300	891,300	125,488
Maintenance of Plant	217,809	243,565	243,565	25,756
Transportation	648,238	683,372	735,379	87,141
American Rescue Plan Act Expenditures	123,401	0	123,494	93
Operation of Non-Instructional Services				
Community Services	107,586	103,731	114,255	6,669
Early Childhood Education	104,204	115,618	116,875	12,671
American Rescue Plan Act Expenditures	42,360	0	42,360	0
Capital Outlay				
Regular Capital Outlay	1,103,437	1,088,000	1,350,405	246,968
Principal on Debt				
Education	0	325,000	0	0
Interest on Debt				
Education	0	16,350	0	0
Other Debt Service				
Education	341,122	0	341,350	228
Total Expenditures	$ 12,171,413	$ 13,173,550	$ 13,872,646	$ 1,701,233

(Continued)

Exhibit I-6

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hartsville/Trousdale County School Department
General Purpose School Fund (Cont.)

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Excess (Deficiency) of Revenues Over Expenditures	$ 247,533	$ (2,015,379)	$ (2,247,488)	$ 2,495,021
Other Financing Sources (Uses)				
Insurance Recovery	$ 54,833	$ 0	$ 0	$ 54,833
Transfers Out	(62,145)	(62,145)	(62,145)	0
Total Other Financing Sources	$ (7,312)	$ (62,145)	$ (62,145)	$ 54,833
Net Change in Fund Balance	$ 240,221	$ (2,077,524)	$ (2,309,633)	$ 2,549,854
Fund Balance, July 1, 2021	3,693,013	3,485,519	3,485,519	207,494
Fund Balance, June 30, 2022	$ 3,933,234	$ 1,407,995	$ 1,175,886	$ 2,757,348

Exhibit I-7

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hartsville/Trousdale County School Department
School Federal Projects Fund
For the Year Ended June 30, 2022

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 2,525,896	$ 975,462	$ 4,413,185	$ (1,887,289)
Total Revenues	$ 2,525,896	$ 975,462	$ 4,413,185	$ (1,887,289)
Expenditures				
Instruction				
Regular Instruction Program	$ 730,964	$ 293,121	$ 1,416,712	$ 685,748
Special Education Program	294,475	287,710	366,829	72,354
Career and Technical Education Program	18,863	18,659	18,908	45
Support Services				
Health Services	157,547	129,950	428,085	270,538
Other Student Support	6,771	5,108	32,869	26,098
Regular Instruction Program	480,162	117,911	722,432	242,270
Special Education Program	30,359	30,878	33,410	3,051
Career and Technical Education Program	245	1,000	245	0
Technology	156,101	0	304,025	147,924
Office of the Principal	280,228	0	538,010	257,782
Fiscal Services	11,265	0	21,520	10,255
Operation of Plant	5,872	0	5,893	21
Transportation	0	1,500	61,500	61,500
Capital Outlay				
Regular Capital Outlay	353,044	89,626	462,747	109,703
Total Expenditures	$ 2,525,896	$ 975,463	$ 4,413,185	$ 1,887,289
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ (1)	$ 0	$ 0
Net Change in Fund Balance	$ 0	$ (1)	$ 0	$ 0
Fund Balance, July 1, 2021	100,000	100,000	100,000	0
Fund Balance, June 30, 2022	$ 100,000	$ 99,999	$ 100,000	$ 0

Exhibit I-8

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Charges for Current Services	$ 58,111	$ 43,000	$ 43,000	$ 15,111
Other Local Revenues	431	500	500	(69)
State of Tennessee	5,516	8,000	8,000	(2,484)
Federal Government	1,282,995	783,000	846,900	436,095
Total Revenues	$ 1,347,053	$ 834,500	$ 898,400	$ 448,653
Expenditures				
Operation of Non-Instructional Services				
Food Service	$ 966,199	$ 930,414	$ 994,314	$ 28,115
Total Expenditures	$ 966,199	$ 930,414	$ 994,314	$ 28,115
Excess (Deficiency) of Revenues Over Expenditures	$ 380,854	$ (95,914)	$ (95,914)	$ 476,768
Other Financing Sources (Uses)				
Transfers In	$ 62,145	$ 62,145	$ 62,145	$ 0
Total Other Financing Sources	$ 62,145	$ 62,145	$ 62,145	$ 0
Net Change in Fund Balance	$ 442,999	$ (33,769)	$ (33,769)	$ 476,768
Fund Balance, July 1, 2021	142,985	185,670	185,670	(42,685)
Fund Balance, June 30, 2022	$ 585,984	$ 151,901	$ 151,901	$ 434,083

Miscellaneous Schedules

Exhibit J-1

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

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Matured During Period	Outstanding 6-30-22
GOVERNMENTAL ACTIVITIES							
NOTES PAYABLE							
Payable through General Debt Service Fund							
Public Works Building Acquisition	$ 650,000	2.98 %	5-28-15	6-1-25	$ 225,000	$ 68,000	$ 157,000
Solid Waste Garbage Truck Acquisition	148,000	2.61	9-21-16	9-15-21	66,700	66,700	0
Middle School Roof Project	1,049,170	2.62	7-21-20	6-1-30	957,000	95,000	862,000
Total Payable through General Debt Service Fund					$ 1,248,700	$ 229,700	$ 1,019,000
Payable through Urban Services Fund							
Garbage Truck Acquisition	290,545	3.04	5-30-13	10-7-21	$ 36,000	$ 36,000	$ 0
Total Payable through Urban Services Fund					$ 36,000	$ 36,000	$ 0
Total Notes Payable					$ 1,284,700	$ 265,700	$ 1,019,000
OTHER LOANS PAYABLE							
Payable through School Department Contributions from the General Purpose School Fund to the General Debt Service Fund							
Qualified School Construction Bonds, Series 2010	2,523,000	(1)	10-1-10	9-15-27	$ 961,808	$ 157,431	$ 804,377
Energy Efficient School Improvements	1,352,974	1.00	12-12-16	1-1-30	974,927	110,456	864,471
Total Payable through School Department Contributions from the General Purpose School Fund to the General Debt Service Fund					$ 1,936,735	$ 267,887	$ 1,668,848
Payable through General Debt Service Fund							
Energy Efficient School Loan	2,650,062	Variable	10-28-16	5-25-37	$ 2,202,000	$ 118,000	$ 2,084,000
Criminal Justice Center Acquisition and Renovation	1,750,000	Variable	12-16-16	5-25-37	1,456,000	77,000	1,379,000
Total Payable through General Debt Service Fund					$ 3,658,000	$ 195,000	$ 3,463,000
Payable through Education Debt Service Fund							
School Construction	8,500,000	Variable	8-30-02	5-25-22	$ 562,859	$ 562,859	$ 0
Total Payable through Education Debt Service Fund					$ 562,859	$ 562,859	$ 0
Total Other Loans Payable					$ 6,157,594	$ 1,025,746	$ 5,131,848

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds (Cont.)

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-21	Matured During Period	Outstanding 6-30-22
BUSINESS-TYPE ACTIVITIES							
BONDS PAYABLE							
Payable through Water and Sewer Fund							
Water and Sewer Revenue, Series 2016	$ 3,605,000	1.88 %	12-29-16	11-28-56	$ 3,319,042	$ 66,823	$ 3,252,219
Water and Sewer Revenue, Series 2017	1,850,000	2.25	12-1-17	11-1-57	1,745,333	31,431	1,713,902
Total Bonds Payable					$ 5,064,375	$ 98,254	$ 4,966,121

(1) Interest rate of approximately 4.85 percent is offset by a federal interest subsidy.

Exhibit J-2

Hartsville/Trousdale County Government, Tennessee
Schedule of Long-term Debt Requirements by Year

GOVERNMENTAL ACTIVITIES

Year Ending June 30	Notes Principal	Interest	Total
2023	$ 168,000	$ 29,877	$ 197,877
2024	173,000	23,755	196,755
2025	118,000	18,813	136,813
2026	106,000	15,512	121,512
2027	109,000	12,576	121,576
2028	112,000	9,556	121,556
2029	115,000	6,454	121,454
2030	118,000	3,269	121,269
Total	$ 1,019,000	$ 119,812	$ 1,138,812

Year Ending June 30	Other Loans Principal	Interest (1)	Other Fees	Total
2023	$ 467,993	$ 164,593	$ 10,101	$ 642,687
2024	474,122	161,371	9,789	645,282
2025	478,251	158,097	9,469	645,817
2026	484,392	154,779	9,145	648,316
2027	506,763	151,396	8,813	666,972
2028	338,279	26,571	6,794	371,644
2029	344,446	22,151	6,110	372,707
2030	289,602	18,707	5,756	314,065
2031	234,000	16,102	5,397	255,499
2032	239,000	13,641	5,030	257,671
2033	245,000	11,126	4,656	260,782
2034	250,000	8,549	4,272	262,821
2035	255,000	5,919	3,881	264,800
2036	260,000	3,238	3,482	266,720
2037	265,000	503	2,825	268,328
Total	$ 5,131,848	$ 916,743	$ 95,520	$ 6,144,111

(1) Includes interest requirements on Qualified School Construction Bonds, Series 2010, before federal interest rate subsidy.

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Long-term Debt Requirements by Year (Cont.)

BUSINESS-TYPE ACTIVITIES

Year Ending June 30	Bonds		
	Principal	Interest	Total
2023	$ 100,235	$ 98,639	$ 198,874
2024	102,141	96,723	198,864
2025	104,301	94,563	198,864
2026	106,403	92,460	198,863
2027	108,546	90,318	198,864
2028	110,639	88,226	198,865
2029	112,963	85,901	198,864
2030	115,239	83,625	198,864
2031	117,562	81,302	198,864
2032	119,848	79,016	198,864
2033	122,349	76,515	198,864
2034	124,817	74,047	198,864
2035	127,335	71,529	198,864
2036	129,829	69,035	198,864
2037	132,524	66,341	198,865
2038	135,198	63,666	198,864
2039	137,927	60,937	198,864
2040	140,648	58,216	198,864
2041	143,551	55,313	198,864
2042	146,450	52,414	198,864
2043	149,407	49,457	198,864
2044	152,374	46,490	198,864
2045	155,505	43,359	198,864
2046	158,647	40,217	198,864
2047	161,853	37,011	198,864
2048	165,087	33,777	198,864
2049	168,461	30,403	198,864
2050	171,868	26,996	198,864
2051	175,343	23,521	198,864
2052	178,867	19,997	198,864
2053	182,509	16,355	198,864
2054	186,202	12,662	198,864
2055	189,953	8,895	198,848
2056	193,790	5,057	198,847
2057	114,399	1,564	115,963
2058	23,351	0	23,351
Total	$ 4,966,121	$ 1,934,547	$ 6,900,668

Exhibit J-3

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

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	General Debt Service	QSCB subsidy payment	$ 122,315
"	Solid Waste/Sanitation	Premium pay	8,664
"	Ambulance Service	Premium pay	26,890
Other General Government	General	Premium pay	233,197
"	Highway/Public Works	Premium pay	50,057
"	Water and Sewer	Premium pay	49,384
Other Special Revenue	Urban Services	Capital contribution	17,355
Education Debt Service	General Debt Service	Debt contribution	108,793
Total Transfers Primary Government			$ 616,655
DISCRETELY PRESENTED HARTSVILLE/TROUSDALE COUNTY SCHOOL DEPARTMENT			
General Purpose School	Central Cafeteria	Salaries	$ 62,145
Total Transfers Discretely Presented Hartsville/ Trousdale County School Department			$ 62,145

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

Official	Authorization for Salary	Salary Paid During Period		Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 84,063	(1)	$ (5)	Tennessee Risk Management Trust
Superintendent of Roads	Section 8-24-102, *TCA*	80,060		(5)	"
Director of Schools	State Board of Education and Hartsville/Trousdale County Government Board of Education	98,800	(2)	(5)	"
Trustee	Section 8-24-102, *TCA*	72,782		(5)	"
Assessor of Property	Section 8-24-102, *TCA*	72,782		(5)	"
County Clerk	Section 8-24-102, *TCA*	72,782		(5)	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, *TCA*	72,782		(5)	"
Clerk and Master	Section 8-24-102, *TCA* , and Chancery Court Judge	72,782	(3)	(5)	"
Register of Deeds	Section 8-24-102, *TCA*	72,782		(5)	"
Sheriff	Section 8-24-102, *TCA*	80,060	(4)	(5)	"
Employee Blanket Bond Coverage:					
General County, Water Department, and Highway Employees				400,000	"
School Employees				400,000	"

(1) Does not include $600 for serving as chairman of the Highway Commission.
(2) Does not include $1,000 as a chief executive officer training supplement, $1,740 as secretary of the Board of Education, and $4,765 as a performance bonus.
(3) Does not include $1,379 for special commissioner fees.
(4) Does not include a law enforcement training supplement of $800.
(5) Officials are covered by the employee blanket bond pursuant to Section 8-19-101, *TCA*.

Exhibit J-5

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2022

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Local Taxes						
County Property Taxes						
Current Property Tax	$ 2,980,165	$ 466,537	$ 563,577	$ 564,375	$ 0	$ 0
Discount on Property Taxes	(37,663)	(5,304)	(7,122)	(7,129)	0	0
Trustee's Collections - Prior Year	77,829	14,886	15,116	12,091	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	42,156	15,250	8,168	6,678	0	0
Interest and Penalty	13,393	2,585	2,590	2,152	0	0
Payments in-Lieu-of Taxes - T.V.A.	28,283	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	856,317	0	0	0	0	0
Hotel/Motel Tax	3,546	0	0	0	0	0
Local Amusement Tax	109	1,153	0	0	0	0
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	28,026	0	0	0	0	0
Litigation Tax - Special Purpose	78,081	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	51,571	0	9,675	9,854	0	0
Mixed Drink Tax	8,394	0	0	0	0	0
Adequate Facilities/Development Tax	162,050	0	0	0	0	0
Other County Local Option Taxes	42,845	10,711	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	53,871	0	0	0	0	0
Wholesale Beer Tax	145,314	0	0	0	0	0
Other Statutory Local Taxes	0	72,595	0	0	0	0
Total Local Taxes	$ 4,534,287	$ 578,413	$ 592,004	$ 588,021	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 5,253	$ 19,045	$ 0	$ 0	$ 0	$ 0
Permits						
Building Permits	153,065	60,526	0	0	0	0
Other Permits	75	0	0	0	0	0
Total Licenses and Permits	$ 158,393	$ 79,571	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 1,282	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	1,944	0	0	0	0	0
Data Entry Fee - Circuit Court	445	0	0	0	0	0
General Sessions Court						
Fines	11,571	0	0	0	0	0
Officers Costs	23,292	0	0	0	0	0
Game and Fish Fines	88	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	5,833
Jail Fees	3,320	0	0	0	0	0
DUI Treatment Fines	2,802	0	0	0	0	0
Data Entry Fee - General Sessions Court	6,055	0	0	0	0	0
Courtroom Security Fee	27,202	0	0	0	0	0
Juvenile Court						
Fines	24	0	0	0	0	0
Officers Costs	532	0	0	0	0	0
DUI Treatment Fines	10	0	0	0	0	0
Data Entry Fee - Juvenile Court	42	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Fines, Forfeitures, and Penalties (Cont.)						
Chancery Court						
Officers Costs	$ 1,090	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Chancery Court	324	0	0	0	0	0
Judicial District Drug Program						
Fines	875	0	0	0	0	0
Drug Task Force Forfeitures and Seizures	0	0	0	0	0	1,096
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	10,568	0	0	0	0	1,164
Other Fines, Forfeitures, and Penalties	355	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 91,821	$ 0	$ 0	$ 0	$ 0	$ 8,093
Charges for Current Services						
General Service Charges						
Commercial and Industrial Waste Collection Charge	$ 0	$ 0	$ 236,851	$ 0	$ 0	$ 0
Residential Waste Collection Charge	0	233,528	0	0	0	0
Surcharge - Waste Tire Disposal	0	0	85	0	0	0
Patient Charges	0	0	0	509,612	0	0
Zoning Studies	3,000	0	0	0	0	0
Other General Service Charges	1,040	0	0	0	0	0
Fees						
Copy Fees	1,175	0	0	0	0	0
Telephone Commissions	21,294	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0
Data Processing Fee - Register	4,876	0	0	0	0	0
Data Processing Fee - Sheriff	167	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	1,800	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Charges for Current Services (Cont.)						
Fees (Cont.)						
Data Processing Fee - County Clerk	$ 1,464	$ 0	$ 0	$ 0	$ 0	$ 0
Vehicle Registration Reinstatement Fees	1,030	0	0	0	0	0
Total Charges for Current Services	$ 35,846	$ 233,528	$ 236,936	$ 509,612	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 36,886	$ 0	$ 0	$ 12	$ 0	$ 0
Lease/Rentals	16,910	0	0	0	0	0
Sale of Materials and Supplies	0	900	0	0	0	0
Commissary Sales	4,194	0	0	0	0	0
Sale of Gasoline	25,147	0	0	0	0	0
Sale of Recycled Materials	1,292	0	75,975	0	0	0
Sale of Animals/Livestock	5,775	0	0	0	0	0
Miscellaneous Refunds	36,009	0	4	0	0	0
Nonrecurring Items						
Sale of Property	27,133	0	0	0	0	0
Damages Recovered from Individuals	0	0	0	0	0	0
Contributions and Gifts	6,852	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	34,156	0	0	0	0	0
Total Other Local Revenues	$ 194,354	$ 900	$ 75,979	$ 12	$ 0	$ 0
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 133,342	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Fees Received From County Officials (Cont.)						
Fees In-Lieu-of Salary (Cont.)						
Circuit Court Clerk	$ 19,516	$ 0	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	85,442	0	0	0	0	0
Clerk and Master	27,322	0	0	0	0	0
Register	78,070	0	0	0	0	0
Sheriff	7,345	0	0	0	0	0
Trustee	226,845	0	0	0	0	0
Total Fees Received From County Officials	$ 577,882	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	12,550	0	0	0	0	0
Other General Government Grants	14,333	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	23,458	4,653	0	0	0	0
Health and Welfare Grants						
Other Health and Welfare Grants	1,300	0	0	0	0	0
Public Works Grants						
Litter Program	43,832	0	0	0	0	0
Other State Revenues						
Income Tax	853	0	0	0	0	0
Beer Tax	20,438	0	0	0	0	0
Vehicle Certificate of Title Fees	6,324	0	0	0	0	0
Alcoholic Beverage Tax	0	27,451	0	0	0	0
State Revenue Sharing - Telecommunications	22,575	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
State Shared Sports Gaming Privilege Tax	$ 9,325	$ 0	$ 0	$ 0	$ 0	$ 0
Emergency Hospital - Prisoners	20,041	0	0	0	0	0
Contracted Prisoner Boarding	165,282	0	0	0	61,850,616	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
State Shared Sales Tax - Cities	24,493	278,665	0	0	0	0
Other State Grants	331,637	0	0	0	0	0
Other State Revenues	1,707	0	7,384	0	0	0
Total State of Tennessee	$ 722,312	$ 310,769	$ 7,384	$ 0	$ 61,850,616	$ 0
Federal Government						
Federal Through State						
Community Development	$ 390,086	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	2,674	0	0	0	0	0
COVID-19 Grant #2	24,750	0	0	0	0	0
Other Federal through State	77,463	0	0	0	0	0
Direct Federal Revenue						
Police Service (Lake Area)	2,640	0	0	0	0	0
Tax Credit Bond Rebate	115,343	0	0	0	0	0
Other Direct Federal Revenue	9,346	0	0	0	0	0
Total Federal Government	$ 622,302	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Other Governments and Citizens Groups						
Other Governments						
Contributions	$ 507,294	$ 0	$ 0	$ 0	$ 0	$ 0
Contracted Services	5,160	0	0	0	0	0
Citizens Groups						
Donations	7,411	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 519,865	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 7,457,062	$ 1,203,181	$ 912,303	$ 1,097,645	$ 61,850,616	$ 8,093

(Continued)

Exhibit J-5

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Local Taxes					
County Property Taxes					
Current Property Tax	$ 0	$ 0	$ 0	$ 109,956	$ 346,914
Discount on Property Taxes	0	0	0	(1,390)	(4,387)
Trustee's Collections - Prior Year	0	0	0	2,476	11,708
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	0	1,547	6,213
Interest and Penalty	0	0	0	437	1,943
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0
County Local Option Taxes					
Local Option Sales Tax	0	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0
Local Amusement Tax	0	0	0	0	0
Wheel Tax	0	0	0	0	0
Litigation Tax - General	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	26,322
Business Tax	0	0	0	1,871	5,993
Mixed Drink Tax	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0
Other County Local Option Taxes	0	0	0	0	0
Statutory Local Taxes					
Bank Excise Tax	0	0	0	0	0
Wholesale Beer Tax	0	0	0	0	0
Other Statutory Local Taxes	0	0	0	0	0
Total Local Taxes	$ 0	$ 0	$ 0	$ 114,897	$ 394,706

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Licenses and Permits					
Licenses					
Cable TV Franchise	$ 0	$ 0	$ 0	$ 0	$ 0
Permits					
Building Permits	0	0	0	0	0
Other Permits	0	0	0	0	0
Total Licenses and Permits	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties					
Circuit Court					
Fines	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0
General Sessions Court					
Fines	0	0	0	0	0
Officers Costs	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0
Drug Control Fines	0	0	0	0	0
Jail Fees	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0
Juvenile Court					
Fines	0	0	0	0	0
Officers Costs	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Fines, Forfeitures, and Penalties (Cont.)					
Chancery Court					
Officers Costs	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Chancery Court	0	0	0	0	0
Judicial District Drug Program					
Fines	0	0	0	0	0
Drug Task Force Forfeitures and Seizures	0	0	0	0	0
Other Fines, Forfeitures, and Penalties					
Proceeds from Confiscated Property	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 0	$ 0	$ 0
Charges for Current Services					
General Service Charges					
Commercial and Industrial Waste Collection Charge	$ 0	$ 0	$ 0	$ 0	$ 0
Residential Waste Collection Charge	0	0	0	0	0
Surcharge - Waste Tire Disposal	0	0	0	0	0
Patient Charges	0	0	0	0	0
Zoning Studies	0	0	0	0	0
Other General Service Charges	0	0	0	0	0
Fees					
Copy Fees	0	0	0	0	0
Telephone Commissions	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	1,379	0	0
Data Processing Fee - Register	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Charges for Current Services (Cont.)					
Fees (Cont.)					
Data Processing Fee - County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0
Vehicle Registration Reinstatement Fees	0	0	0	0	0
Total Charges for Current Services	$ 0	$ 0	$ 1,379	$ 0	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ 1,334	$ 2,378	$ 0	$ 228	$ 18,855
Lease/Rentals	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0
Commissary Sales	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0
Sale of Animals/Livestock	0	0	0	0	0
Miscellaneous Refunds	0	0	0	0	0
Nonrecurring Items					
Sale of Property	0	0	0	0	0
Damages Recovered from Individuals	0	0	0	750	0
Contributions and Gifts	0	0	0	0	0
Other Local Revenues					
Other Local Revenues	0	0	0	0	0
Total Other Local Revenues	$ 1,334	$ 2,378	$ 0	$ 978	$ 18,855
Fees Received From County Officials					
Fees In-Lieu-of Salary					
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Fees Received From County Officials (Cont.)					
Fees In-Lieu-of Salary (Cont.)					
Circuit Court Clerk	$ 0	$ 0	$ 0	$ 0	$ 0
General Sessions Court Clerk	0	0	0	0	0
Clerk and Master	0	0	0	0	0
Register	0	0	0	0	0
Sheriff	0	0	0	0	0
Trustee	0	0	0	0	0
Total Fees Received From County Officials	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee					
General Government Grants					
Juvenile Services Program	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	0	0	0	0	0
Other General Government Grants	0	0	0	0	0
Public Safety Grants					
Law Enforcement Training Programs	0	0	0	0	0
Health and Welfare Grants					
Other Health and Welfare Grants	0	0	0	0	0
Public Works Grants					
Litter Program	0	0	0	0	0
Other State Revenues					
Income Tax	0	0	0	0	0
Beer Tax	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
State of Tennessee (Cont.)					
Other State Revenues (Cont.)					
State Shared Sports Gaming Privilege Tax	$ 0	$ 0	$ 0	$ 0	$ 0
Emergency Hospital - Prisoners	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	1,865,589	0
Petroleum Special Tax	0	0	0	12,305	0
Registrar's Salary Supplement	0	0	0	0	0
State Shared Sales Tax - Cities	0	0	0	0	0
Other State Grants	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Total State of Tennessee	$ 0	$ 0	$ 0	$ 1,877,894	$ 0
Federal Government					
Federal Through State					
Community Development	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security Grants	0	0	0	0	0
COVID-19 Grant #2	0	0	0	0	0
Other Federal through State	0	0	0	0	0
Direct Federal Revenue					
Police Service (Lake Area)	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0
Total Federal Government	$ 0	$ 0	$ 0	$ 0	$ 0

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Special Revenue Funds				Debt Service Funds
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 286,122
Contracted Services	0	0	0	0	300,000
Citizens Groups					
Donations	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 586,122
Total	$ 1,334	$ 2,378	$ 1,379	$ 1,993,769	$ 999,683

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 0	$ 5,031,524
Discount on Property Taxes	0	(62,995)
Trustee's Collections - Prior Year	0	134,106
Circuit Clerk/Clerk and Master Collections - Prior Years	0	80,012
Interest and Penalty	0	23,100
Payments in-Lieu-of Taxes - T.V.A.	0	28,283
County Local Option Taxes		
Local Option Sales Tax	0	856,317
Hotel/Motel Tax	0	3,546
Local Amusement Tax	0	1,262
Wheel Tax	354,708	354,708
Litigation Tax - General	0	28,026
Litigation Tax - Special Purpose	0	78,081
Litigation Tax - Jail, Workhouse, or Courthouse	0	26,322
Business Tax	0	78,964
Mixed Drink Tax	0	8,394
Adequate Facilities/Development Tax	0	162,050
Other County Local Option Taxes	0	53,556
Statutory Local Taxes		
Bank Excise Tax	0	53,871
Wholesale Beer Tax	0	145,314
Other Statutory Local Taxes	0	72,595
Total Local Taxes	$ 354,708	$ 7,157,036

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Licenses and Permits		
Licenses		
Cable TV Franchise	$ 0	$ 24,298
Permits		
Building Permits	0	213,591
Other Permits	0	75
Total Licenses and Permits	$ 0	$ 237,964
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 1,282
Officers Costs	0	1,944
Data Entry Fee - Circuit Court	0	445
General Sessions Court		
Fines	0	11,571
Officers Costs	0	23,292
Game and Fish Fines	0	88
Drug Control Fines	0	5,833
Jail Fees	0	3,320
DUI Treatment Fines	0	2,802
Data Entry Fee - General Sessions Court	0	6,055
Courtroom Security Fee	0	27,202
Juvenile Court		
Fines	0	24
Officers Costs	0	532
DUI Treatment Fines	0	10
Data Entry Fee - Juvenile Court	0	42

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Fines, Forfeitures, and Penalties (Cont.)		
Chancery Court		
Officers Costs	$ 0	$ 1,090
Data Entry Fee - Chancery Court	0	324
Judicial District Drug Program		
Fines	0	875
Drug Task Force Forfeitures and Seizures	0	1,096
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	11,732
Other Fines, Forfeitures, and Penalties	0	355
Total Fines, Forfeitures, and Penalties	$ 0	$ 99,914
Charges for Current Services		
General Service Charges		
Commercial and Industrial Waste Collection Charge	$ 0	$ 236,851
Residential Waste Collection Charge	0	233,528
Surcharge - Waste Tire Disposal	0	85
Patient Charges	0	509,612
Zoning Studies	0	3,000
Other General Service Charges	0	1,040
Fees		
Copy Fees	0	1,175
Telephone Commissions	0	21,294
Special Commissioner Fees/Special Master Fees	0	1,379
Data Processing Fee - Register	0	4,876
Data Processing Fee - Sheriff	0	167
Sexual Offender Registration Fee - Sheriff	0	1,800

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Charges for Current Services (Cont.)		
Fees (Cont.)		
Data Processing Fee - County Clerk	$ 0	$ 1,464
Vehicle Registration Reinstatement Fees	0	1,030
Total Charges for Current Services	$ 0	$ 1,017,301
Other Local Revenues		
Recurring Items		
Investment Income	$ 1,072	$ 60,765
Lease/Rentals	0	16,910
Sale of Materials and Supplies	0	900
Commissary Sales	0	4,194
Sale of Gasoline	0	25,147
Sale of Recycled Materials	0	77,267
Sale of Animals/Livestock	0	5,775
Miscellaneous Refunds	0	36,013
Nonrecurring Items		
Sale of Property	0	27,133
Damages Recovered from Individuals	0	750
Contributions and Gifts	0	6,852
Other Local Revenues		
Other Local Revenues	0	34,156
Total Other Local Revenues	$ 1,072	$ 295,862
Fees Received From County Officials		
Fees In-Lieu-of Salary		
County Clerk	$ 0	$ 133,342

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Fees Received From County Officials (Cont.)		
Fees In-Lieu-of Salary (Cont.)		
Circuit Court Clerk	$ 0	$ 19,516
General Sessions Court Clerk	0	85,442
Clerk and Master	0	27,322
Register	0	78,070
Sheriff	0	7,345
Trustee	0	226,845
Total Fees Received From County Officials	$ 0	$ 577,882
State of Tennessee		
General Government Grants		
Juvenile Services Program	$ 0	$ 9,000
Aging Programs	0	12,550
Other General Government Grants	0	14,333
Public Safety Grants		
Law Enforcement Training Programs	0	28,111
Health and Welfare Grants		
Other Health and Welfare Grants	0	1,300
Public Works Grants		
Litter Program	0	43,832
Other State Revenues		
Income Tax	0	853
Beer Tax	0	20,438
Vehicle Certificate of Title Fees	0	6,324
Alcoholic Beverage Tax	0	27,451
State Revenue Sharing - Telecommunications	0	22,575

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
State of Tennessee (Cont.)		
Other State Revenues (Cont.)		
State Shared Sports Gaming Privilege Tax	$ 0	$ 9,325
Emergency Hospital - Prisoners	0	20,041
Contracted Prisoner Boarding	0	62,015,898
Gasoline and Motor Fuel Tax	0	1,865,589
Petroleum Special Tax	0	12,305
Registrar's Salary Supplement	0	15,164
State Shared Sales Tax - Cities	0	303,158
Other State Grants	0	331,637
Other State Revenues	0	9,091
Total State of Tennessee	$ 0	$ 64,768,975
Federal Government		
Federal Through State		
Community Development	$ 0	$ 390,086
Homeland Security Grants	0	2,674
COVID-19 Grant #2	0	24,750
Other Federal through State	0	77,463
Direct Federal Revenue		
Police Service (Lake Area)	0	2,640
Tax Credit Bond Rebate	0	115,343
Other Direct Federal Revenue	0	9,346
Total Federal Government	$ 0	$ 622,302

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	Education Debt Service	Total
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 55,000	$ 848,416
Contracted Services	0	305,160
Citizens Groups		
Donations	0	7,411
Total Other Governments and Citizens Groups	$ 55,000	$ 1,160,987
Total	$ 410,780	$ 75,938,223

Exhibit J-6

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
Local Taxes					
County Property Taxes					
Current Property Tax	$ 1,600,068	$ 0	$ 0	$ 0	$ 1,600,068
Discount on Property Taxes	(20,241)	0	0	0	(20,241)
Trustee's Collections - Prior Year	41,827	0	0	0	41,827
Circuit Clerk/Clerk and Master Collections - Prior Years	26,123	0	0	0	26,123
Interest and Penalty	7,198	0	0	0	7,198
Payments in-Lieu-of Taxes - T.V.A.	231,096	0	0	0	231,096
County Local Option Taxes					
Local Option Sales Tax	1,046,092	0	0	0	1,046,092
Business Tax	27,250	0	0	0	27,250
Mixed Drink Tax	8,252	0	0	0	8,252
Total Local Taxes	$ 2,967,665	$ 0	$ 0	$ 0	$ 2,967,665
Licenses and Permits					
Licenses					
Marriage Licenses	$ 846	$ 0	$ 0	$ 0	$ 846
Total Licenses and Permits	$ 846	$ 0	$ 0	$ 0	$ 846
Charges for Current Services					
Fees					
Copy Fees	$ 150	$ 0	$ 0	$ 0	$ 150
Education Charges					
Tuition - Regular Day Students	6,050	0	0	0	6,050
Tuition - Other	22,735	0	0	0	22,735
Lunch Payments - Adults	0	0	15,621	0	15,621

(Continued)

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Charges for Current Services (Cont.)					
Education Charges (Cont.)					
A la Carte Sales	$ 0	$ 0	$ 42,490	$ 0	$ 42,490
Receipts from Individual Schools	10,103	0	0	0	10,103
Total Charges for Current Services	$ 39,038	$ 0	$ 58,111	$ 0	$ 97,149
Other Local Revenues					
Recurring Items					
Investment Income	$ (7,963)	$ 0	$ 0	$ 0	$ (7,963)
Lease/Rentals	10,349	0	0	0	10,349
Miscellaneous Refunds	10,287	0	431	0	10,718
Nonrecurring Items					
Damages Recovered from Individuals	4,697	0	0	0	4,697
Contributions and Gifts	13,239	0	0	0	13,239
Other Local Revenues					
Other Local Revenues	0	0	0	303,453	303,453
Total Other Local Revenues	$ 30,609	$ 0	$ 431	$ 303,453	$ 334,493
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 20,995	$ 0	$ 0	$ 0	$ 20,995
State Education Funds					
Basic Education Program	8,372,187	0	0	0	8,372,187
Early Childhood Education	99,507	0	0	0	99,507
School Food Service	0	0	5,516	0	5,516
Other State Education Funds	518,523	0	0	0	518,523
Career Ladder Program	10,254	0	0	0	10,254

(Continued)

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
State of Tennessee (Cont.)					
Other State Revenues					
Other State Grants	$ 6,179	$ 0	$ 0	$ 0	$ 6,179
Total State of Tennessee	$ 9,027,645	$ 0	$ 5,516	$ 0	$ 9,033,161
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 779,400	$ 0	$ 779,400
USDA - Commodities	0	0	70,462	0	70,462
Breakfast	0	0	349,243	0	349,243
USDA - Other	0	0	83,890	0	83,890
Vocational Education - Basic Grants to States	0	24,700	0	0	24,700
Title I Grants to Local Education Agencies	0	233,284	0	0	233,284
Special Education - Grants to States	5,093	303,310	0	0	308,403
Special Education Preschool Grants	0	12,151	0	0	12,151
Rural Education	0	9,370	0	0	9,370
Eisenhower Professional Development State Grants	0	15,118	0	0	15,118
COVID-19 Grant #1	0	3,545	0	0	3,545
COVID-19 Grant B	0	551,939	0	0	551,939
COVID-19 Grant D	0	122,194	0	0	122,194
American Rescue Plan Act Grant #1	0	1,218,658	0	0	1,218,658
American Rescue Plan Act Grant #2	0	7,873	0	0	7,873
American Rescue Plan Act Grant #3	0	1,500	0	0	1,500
Other Federal through State	42,577	22,254	0	0	64,831
Total Federal Government	$ 47,670	$ 2,525,896	$ 1,282,995	$ 0	$ 3,856,561

(Continued)

Exhibit J-6

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

		Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Internal School	Total
Other Governments and Citizens Groups					
Other Governments					
Contributions	$ 305,473	$ 0	$ 0	$ 0	$ 305,473
Total Other Governments and Citizens Groups	$ 305,473	$ 0	$ 0	$ 0	$ 305,473
Total	$ 12,418,946	$ 2,525,896	$ 1,347,053	$ 303,453	$ 16,595,348

Hartsville/Trousdale County Government, 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	$ 41,434		
Other Per Diem and Fees	23,276		
Social Security	4,012		
Employer Medicare	938		
Audit Services	4,762		
Dues and Memberships	1,000		
Legal Notices, Recording, and Court Costs	284		
Travel	1,013		
Office Supplies	38		
Other Supplies and Materials	146		
In Service/Staff Development	500		
Other Charges	302		
Total County Commission		$	77,705
Beer Board			
Board and Committee Members Fees	$ 810		
Social Security	20		
Employer Medicare	5		
Evaluation and Testing	29		
Legal Notices, Recording, and Court Costs	328		
Other Charges	122		
Total Beer Board			1,314
County Mayor/Executive			
County Official/Administrative Officer	$ 84,063		
Assistant(s)	45,744		
Clerical Personnel	67,096		
Part-time Personnel	13,037		
Overtime Pay	8,927		
Bonus Payments	4,917		
Social Security	13,812		
Pensions	10,916		
Medical Insurance	12,408		
Employer Medicare	3,230		
Communication	532		
Data Processing Services	22,895		
Dues and Memberships	1,025		
Legal Notices, Recording, and Court Costs	766		
Printing, Stationery, and Forms	978		
Travel	721		
Other Contracted Services	2,650		
Office Supplies	1,841		
Software	545		
Other Supplies and Materials	31		
In Service/Staff Development	275		
Other Charges	135		
Furniture and Fixtures	286		
Office Equipment	1,703		
Total County Mayor/Executive			298,533

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
County Attorney			
County Official/Administrative Officer	$ 35,391		
Postal Charges	20		
Total County Attorney		$	35,411
Election Commission			
County Official/Administrative Officer	$ 65,504		
Deputy(ies)	4,589		
Election Commission	5,775		
Election Workers	4,090		
Social Security	4,663		
Pensions	3,297		
Employer Medicare	1,091		
Advertising	200		
Data Processing Services	3,510		
Evaluation and Testing	54		
Legal Notices, Recording, and Court Costs	2,395		
Maintenance and Repair Services - Equipment	24,770		
Postal Charges	1,465		
Printing, Stationery, and Forms	3,429		
Office Supplies	1,147		
Other Charges	300		
Office Equipment	231		
Total Election Commission			126,510
Register of Deeds			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	13,014		
Bonus Payments	670		
Social Security	5,361		
Pensions	3,664		
Medical Insurance	6,204		
Employer Medicare	1,254		
Data Processing Services	4,507		
Dues and Memberships	612		
Evaluation and Testing	162		
Maintenance and Repair Services - Equipment	366		
Printing, Stationery, and Forms	1,225		
Office Supplies	1,531		
In Service/Staff Development	100		
Office Equipment	7,705		
Total Register of Deeds			119,157
Planning			
Supervisor/Director	$ 45,760		
Clerical Personnel	26,728		
Overtime Pay	915		
Bonus Payments	2,800		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
General Government (Cont.)		
Planning (Cont.)		
Board and Committee Members Fees	$ 3,480	
Social Security	4,782	
Pensions	4,120	
Employer Medicare	1,118	
Communication	436	
Dues and Memberships	225	
Evaluation and Testing	854	
Legal Notices, Recording, and Court Costs	3,979	
Maintenance and Repair Services - Vehicles	1,051	
Other Contracted Services	15,027	
Gasoline	1,710	
Office Supplies	112	
Periodicals	36	
Uniforms	741	
Software	180	
Other Supplies and Materials	109	
Refunds	100	
In Service/Staff Development	1,294	
Other Charges	20	
Total Planning		$ 115,577
County Buildings		
Attendants	$ 10,223	
Custodial Personnel	19,257	
Maintenance Personnel	27,040	
Overtime Pay	2,060	
Bonus Payments	3,909	
Social Security	3,836	
Pensions	3,408	
Medical Insurance	18,612	
Employer Medicare	897	
Communication	1,117	
Legal Notices, Recording, and Court Costs	134	
Maintenance and Repair Services - Buildings	19,106	
Maintenance and Repair Services - Equipment	6,705	
Pest Control	2,345	
Other Contracted Services	33,155	
Custodial Supplies	4,927	
Electricity	62,707	
Natural Gas	23,753	
Office Supplies	36	
Water and Sewer	6,099	
Other Supplies and Materials	1,062	
Other Charges	3,026	
Building Improvements	10,981	
Furniture and Fixtures	5,182	
Heating and Air Conditioning Equipment	300,416	

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Site Development	$ 152		
Disabilities Act Improvements	699		
Other Equipment	7,075		
Total County Buildings		$	577,919
Preservation of Records			
Contributions	$ 400		
Office Supplies	2,107		
Furniture and Fixtures	71		
Other Equipment	7,395		
Total Preservation of Records			9,973
Finance			
Property Assessor's Office			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	28,105		
Overtime Pay	215		
Bonus Payments	1,101		
Board and Committee Members Fees	600		
Social Security	6,303		
Pensions	5,305		
Medical Insurance	6,204		
Employer Medicare	1,474		
Data Processing Services	3,904		
Dues and Memberships	1,000		
Legal Notices, Recording, and Court Costs	118		
Printing, Stationery, and Forms	2,070		
Rentals	384		
Travel	202		
Other Contracted Services	6,180		
Gasoline	448		
Office Supplies	645		
In Service/Staff Development	175		
Motor Vehicles	30,809		
Total Property Assessor's Office			168,024
County Trustee's Office			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	28,621		
Overtime Pay	170		
Bonus Payments	1,101		
Social Security	6,229		
Pensions	5,328		
Medical Insurance	12,408		
Employer Medicare	1,457		
Data Processing Services	9,775		
Dues and Memberships	637		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Finance (Cont.)			
County Trustee's Office (Cont.)			
Printing, Stationery, and Forms	$ 2,167		
Office Supplies	280		
In Service/Staff Development	100		
Office Equipment	6,614		
Total County Trustee's Office		$	147,669
County Clerk's Office			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	30,160		
Clerical Personnel	13,000		
Overtime Pay	120		
Bonus Payments	1,680		
Social Security	7,091		
Pensions	5,406		
Medical Insurance	12,408		
Employer Medicare	1,658		
Data Processing Services	4,700		
Dues and Memberships	617		
Evaluation and Testing	29		
Printing, Stationery, and Forms	670		
Office Supplies	542		
In Service/Staff Development	100		
Other Charges	29		
Office Equipment	1,015		
Total County Clerk's Office			152,007
Data Processing			
Audit Services	$ 2,207		
Communication	30,703		
Internet Connectivity	28,725		
Other Contracted Services	4,025		
Communication Equipment	13,318		
Total Data Processing			78,978
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	65,624		
Overtime Pay	51		
Bonus Payments	2,524		
Jury and Witness Expense	3,824		
Social Security	8,542		
Pensions	7,418		
Medical Insurance	18,612		
Employer Medicare	1,998		
Data Processing Services	8,691		
Dues and Memberships	165		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Administration of Justice (Cont.)			
Circuit Court (Cont.)			
Legal Notices, Recording, and Court Costs	$ 371		
Printing, Stationery, and Forms	2,240		
Office Supplies	1,147		
Periodicals	115		
Total Circuit Court		$	194,104
General Sessions Court			
Judge(s)	$ 96,616		
Social Security	7,622		
Pensions	6,320		
Medical Insurance	6,204		
Employer Medicare	1,782		
Legal Services	5,830		
Total General Sessions Court			124,374
Chancery Court			
County Official/Administrative Officer	$ 72,782		
Deputy(ies)	27,372		
Bonus Payments	1,040		
Social Security	5,867		
Pensions	4,505		
Medical Insurance	9,306		
Employer Medicare	1,372		
Data Processing Services	6,084		
Dues and Memberships	517		
Evaluation and Testing	29		
Printing, Stationery, and Forms	240		
Office Supplies	678		
Periodicals	118		
In Service/Staff Development	100		
Total Chancery Court			130,010
Judicial Commissioners			
Social Security	$ 2,133		
Employer Medicare	499		
Communication	600		
Dues and Memberships	400		
Travel	876		
Other Contracted Services	34,399		
Total Judicial Commissioners			38,907
Courtroom Security			
Deputy(ies)	$ 74,320		
Overtime Pay	1,479		
Bonus Payments	2,831		
Social Security	4,854		
Pensions	3,065		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Administration of Justice (Cont.)		
Courtroom Security (Cont.)		
Medical Insurance	$ 6,204	
Employer Medicare	1,135	
Uniforms	310	
Other Supplies and Materials	394	
Law Enforcement Equipment	2,664	
Total Courtroom Security		$ 97,256
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 80,060	
Deputy(ies)	581,659	
Salary Supplements	18,000	
Dispatchers/Radio Operators	133,840	
Clerical Personnel	35,385	
School Resource Officer	111,212	
Overtime Pay	56,509	
Bonus Payments	31,101	
Social Security	60,595	
Pensions	53,663	
Medical Insurance	118,363	
Employer Medicare	14,171	
Communication	5,963	
Data Processing Services	6,690	
Dues and Memberships	1,618	
Evaluation and Testing	2,152	
Legal Notices, Recording, and Court Costs	567	
Licenses	2,350	
Maintenance and Repair Services - Buildings	4,924	
Maintenance and Repair Services - Equipment	20,611	
Maintenance and Repair Services - Vehicles	45,505	
Medical and Dental Services	272	
Pest Control	300	
Postal Charges	100	
Printing, Stationery, and Forms	854	
Rentals	6,198	
Towing Services	2,170	
Travel	3,032	
Other Contracted Services	250	
Animal Food and Supplies	2,014	
Custodial Supplies	1,655	
Drugs and Medical Supplies	336	
Electricity	12,085	
Gasoline	52,868	
Law Enforcement Supplies	16,557	
Natural Gas	3,867	
Office Supplies	2,829	
Periodicals	544	

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Sheriff's Department (Cont.)			
Uniforms	$ 14,127		
Software	48,500		
Other Supplies and Materials	2,852		
In Service/Staff Development	10,872		
Other Charges	326		
Data Processing Equipment	167,246		
Law Enforcement Equipment	47,063		
Motor Vehicles	89,954		
Site Development	28,300		
Total Sheriff's Department		$	1,900,109
Drug Enforcement			
Assistant(s)	$ 323		
Deputy(ies)	52,438		
Salary Supplements	2,400		
Overtime Pay	210		
Bonus Payments	3,533		
Social Security	2,991		
Pensions	2,860		
Medical Insurance	6,204		
Employer Medicare	775		
Gasoline	2,862		
Total Drug Enforcement			74,596
Administration of the Sexual Offender Registry			
Other Supplies and Materials	$ 150		
Fines, Assessments, and Penalties	1,650		
Total Administration of the Sexual Offender Registry			1,800
Jail			
Guards	$ 537,731		
Cafeteria Personnel	64,839		
Overtime Pay	10,626		
Bonus Payments	20,777		
Social Security	38,344		
Pensions	28,767		
Medical Insurance	88,151		
Employer Medicare	8,968		
Data Processing Services	5,552		
Dues and Memberships	100		
Evaluation and Testing	3,493		
Legal Notices, Recording, and Court Costs	275		
Maintenance and Repair Services - Buildings	2,829		
Maintenance and Repair Services - Equipment	11,846		
Medical and Dental Services	133,663		
Pest Control	300		
Postal Charges	1,390		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Printing, Stationery, and Forms	$ 315	
Rentals	320	
Travel	2,915	
Custodial Supplies	7,437	
Electricity	14,661	
Food Supplies	42,691	
Law Enforcement Supplies	292	
Natural Gas	4,622	
Office Supplies	1,973	
Prisoners Clothing	1,665	
Uniforms	1,672	
Water and Sewer	4,355	
Other Supplies and Materials	1,583	
In Service/Staff Development	1,326	
Other Charges	124	
Communication Equipment	4,369	
Total Jail		$ 1,047,971
Workhouse		
Guards	$ 57,227	
Overtime Pay	27	
Bonus Payments	2,613	
Social Security	3,526	
Pensions	3,320	
Medical Insurance	12,408	
Employer Medicare	825	
Maintenance and Repair Services - Equipment	598	
Maintenance and Repair Services - Vehicles	2,750	
Food Supplies	62	
Gasoline	6,592	
Prisoners Clothing	398	
Other Supplies and Materials	648	
Other Equipment	838	
Total Workhouse		91,832
Juvenile Services		
Bonus Payments	$ 1,299	
Other Salaries and Wages	33,774	
Social Security	1,416	
Pensions	1,927	
Medical Insurance	6,204	
Employer Medicare	331	
Office Supplies	290	
Other Supplies and Materials	139	
Total Juvenile Services		45,380

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Fire Prevention and Control			
Other Salaries and Wages	$ 60		
Social Security	4		
Pensions	3		
Employer Medicare	1		
Contributions	33,070		
Evaluation and Testing	462		
Maintenance and Repair Services - Buildings	1,260		
Maintenance and Repair Services - Equipment	2,674		
Maintenance and Repair Services - Vehicles	1,552		
Pest Control	270		
Towing Services	85		
Custodial Supplies	147		
Electricity	2,024		
Gasoline	804		
Natural Gas	2,520		
Uniforms	1,063		
Water and Sewer	584		
Workers' Compensation Insurance	2,574		
In Service/Staff Development	1,844		
Communication Equipment	8,192		
Motor Vehicles	165,899		
Other Equipment	5,213		
Total Fire Prevention and Control		$	230,305
Rescue Squad			
Communication	$ 1,548		
Contributions	5,020		
Evaluation and Testing	134		
Maintenance and Repair Services - Buildings	200		
Maintenance and Repair Services - Equipment	873		
Maintenance and Repair Services - Vehicles	2,010		
Towing Services	295		
Electricity	1,280		
Gasoline	753		
Natural Gas	3,114		
Uniforms	527		
In Service/Staff Development	1,190		
Other Charges	700		
Other Equipment	9,460		
Total Rescue Squad			27,104
Other Emergency Management			
Supervisor/Director	$ 63,170		
Deputy(ies)	11,867		
Bonus Payments	3,199		
Social Security	4,645		
Pensions	3,323		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Safety (Cont.)			
Other Emergency Management (Cont.)			
Employer Medicare	$ 1,086		
Communication	839		
Dues and Memberships	55		
Maintenance and Repair Services - Equipment	1,800		
Travel	275		
Uniforms	437		
Other Equipment	8,059		
Total Other Emergency Management		$	98,755
Inspection and Regulation			
Drugs and Medical Supplies	$ 409		
Total Inspection and Regulation			409
County Coroner/Medical Examiner			
Consultants	$ 600		
Other Contracted Services	24,025		
Total County Coroner/Medical Examiner			24,625
Public Health and Welfare			
Local Health Center			
Communication	$ 371		
Contributions	13,254		
Dues and Memberships	300		
Maintenance and Repair Services - Buildings	3,854		
Maintenance and Repair Services - Equipment	340		
Pest Control	300		
Postal Charges	364		
Custodial Supplies	68		
Electricity	4,034		
Natural Gas	2,406		
Office Supplies	552		
Periodicals	36		
Water and Sewer	584		
Other Charges	148		
Total Local Health Center			26,611
Rabies and Animal Control			
Attendants	$ 18,578		
Part-time Personnel	5,145		
Overtime Pay	248		
Social Security	1,486		
Pensions	446		
Medical Insurance	1,014		
Employer Medicare	348		
Advertising	120		
Communication	540		
Evaluation and Testing	108		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Rabies and Animal Control (Cont.)			
Maintenance and Repair Services - Buildings	$ 20		
Pest Control	75		
Printing, Stationery, and Forms	43		
Veterinary Services	4,328		
Animal Food and Supplies	595		
Custodial Supplies	330		
Electricity	3,149		
Gasoline	89		
Office Supplies	442		
Water and Sewer	626		
Software	221		
Other Supplies and Materials	1,278		
Motor Vehicles	18		
Total Rabies and Animal Control		$	39,247
Alcohol and Drug Programs			
Drug Treatment	$ 255		
Total Alcohol and Drug Programs			255
Sanitation Education/Information			
Education Media Personnel	$ 14,003		
Guards	11,687		
Social Security	1,592		
Pensions	1,311		
Employer Medicare	372		
Advertising	988		
Travel	304		
Custodial Supplies	3,334		
Food Supplies	303		
Gasoline	1,604		
Other Supplies and Materials	37		
Total Sanitation Education/Information			35,535
Social, Cultural, and Recreational Services			
Senior Citizens Assistance			
Supervisor/Director	$ 32,262		
Overtime Pay	118		
Social Security	1,961		
Pensions	1,642		
Employer Medicare	459		
Communication	127		
Evaluation and Testing	150		
Maintenance and Repair Services - Vehicles	2,709		
Other Contracted Services	2,790		
Gasoline	938		
Office Supplies	674		
Other Supplies and Materials	49,168		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Social, Cultural, and Recreational Services (Cont.)			
Senior Citizens Assistance (Cont.)			
In Service/Staff Development	$ 169		
Other Charges	12		
Office Equipment	830		
Disabilities Act Improvements	1,495		
Total Senior Citizens Assistance		$	95,504
Libraries			
Assistant(s)	$ 39,992		
Librarians	34,237		
Bonus Payments	2,239		
Social Security	4,253		
Pensions	3,790		
Medical Insurance	11,394		
Employer Medicare	995		
Contributions	2,215		
Data Processing Services	1,250		
Evaluation and Testing	54		
Legal Notices, Recording, and Court Costs	200		
Licenses	408		
Maintenance and Repair Services - Buildings	171		
Pest Control	300		
Rentals	1,573		
Other Contracted Services	3,960		
Custodial Supplies	444		
Electricity	5,649		
Library Books/Media	13,810		
Natural Gas	3,132		
Office Supplies	909		
Water and Sewer	503		
Other Supplies and Materials	1,040		
In Service/Staff Development	16		
Data Processing Equipment	16,080		
Furniture and Fixtures	4,845		
Other Equipment	1,817		
Total Libraries			155,276
Parks and Fair Boards			
Supervisor/Director	$ 9,084		
Laborers	13,546		
Temporary Personnel	16,732		
Overtime Pay	602		
Bonus Payments	803		
Social Security	2,490		
Pensions	991		
Medical Insurance	1,768		
Employer Medicare	582		
Evaluation and Testing	1,242		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Social, Cultural, and Recreational Services (Cont.)			
Parks and Fair Boards (Cont.)			
Maintenance and Repair Services - Buildings	$ 1,149		
Maintenance and Repair Services - Equipment	9,619		
Maintenance and Repair Services - Vehicles	1,839		
Permits	680		
Custodial Supplies	1,494		
Electricity	14,130		
Fertilizer, Lime, and Seed	1,056		
Food Supplies	3,148		
Gasoline	1,301		
Office Supplies	19		
Uniforms	505		
Water and Sewer	7,897		
Chemicals	3,180		
Other Supplies and Materials	377		
In Service/Staff Development	3,135		
Total Parks and Fair Boards		$	97,369
Agriculture and Natural Resources			
Agricultural Extension Service			
Salary Supplements	$ 19,522		
Secretary(ies)	11,622		
Social Security	2,284		
Pensions	5,555		
Medical Insurance	1,003		
Contributions	4,000		
Dues and Memberships	268		
Travel	1,959		
Office Supplies	2,061		
Workers' Compensation Insurance	18		
In Service/Staff Development	60		
Other Charges	5		
Office Equipment	980		
Other Equipment	1,000		
Total Agricultural Extension Service			50,337
Soil Conservation			
Contributions	$ 23,021		
Total Soil Conservation			23,021
Other Operations			
Other Economic and Community Development			
Advertising	$ 186		
Contracts with Government Agencies	436,479		
Contributions	13,658		
Legal Notices, Recording, and Court Costs	140		
Other Contracted Services	10,000		
In Service/Staff Development	375		
Total Other Economic and Community Development			460,838

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Other Operations (Cont.)			
Veterans' Services			
Other Salaries and Wages	$ 1,162		
Social Security	72		
Employer Medicare	17		
Advertising	152		
Printing, Stationery, and Forms	65		
Office Supplies	138		
Software	100		
Total Veterans' Services		$ 1,706	
Other Charges			
Data Processing Services	$ 449		
Dues and Memberships	140		
Evaluation and Testing	676		
Legal Notices, Recording, and Court Costs	170		
Maintenance Agreements	15,588		
Maintenance and Repair Services - Equipment	2,494		
Postal Charges	12,220		
Rentals	18,905		
Electricity	2,033		
Fuel Oil	21,780		
Office Supplies	2,346		
Other Supplies and Materials	336		
Liability Insurance	88,381		
Trustee's Commission	81,504		
Workers' Compensation Insurance	87,796		
Liability Claims	500		
Other Charges	2,360		
Total Other Charges		337,678	
Employee Benefits			
Unemployment Compensation	$ 1,332		
Total Employee Benefits		1,332	
American Rescue Plan Act Grant #1			
Bonus Payments	$ 216,625		
Social Security	13,431		
Employer Medicare	3,141		
Heating and Air Conditioning Equipment	503,541		
Total American Rescue Plan Act Grant #1		736,738	
Miscellaneous			
Contributions	$ 36,928		
Dues and Memberships	4,888		
Total Miscellaneous		41,816	
Total General Fund			$ 8,139,577

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Urban Services Fund			
Public Safety			
Sheriff's Department			
Deputy(ies)	$ 202,495		
Salary Supplements	4,400		
Dispatchers/Radio Operators	63,490		
Overtime Pay	26,820		
Bonus Payments	10,091		
Social Security	19,043		
Pensions	18,727		
Medical Insurance	34,629		
Employer Medicare	4,454		
Maintenance Agreements	21,636		
Maintenance and Repair Services - Equipment	95		
Maintenance and Repair Services - Vehicles	1,228		
Medical and Dental Services	104		
Travel	496		
Gasoline	12,449		
Uniforms	108		
In Service/Staff Development	375		
Motor Vehicles	47,002		
Total Sheriff's Department		$	467,642
Fire Prevention and Control			
Gasoline	$ 1,710		
Total Fire Prevention and Control			1,710
Public Health and Welfare			
Waste Pickup			
Supervisor/Director	$ 18,168		
Truck Drivers	60,428		
Laborers	51,137		
Overtime Pay	3,256		
Bonus Payments	5,597		
Social Security	8,351		
Pensions	6,625		
Medical Insurance	16,998		
Employer Medicare	1,953		
Evaluation and Testing	485		
Maintenance and Repair Services - Vehicles	16,896		
Disposal Fees	35,039		
Gasoline	23,006		
Other Supplies and Materials	107		
Solid Waste Equipment	42,442		
Total Waste Pickup			290,488
Social, Cultural, and Recreational Services			
Other Social, Cultural, and Recreational			
Other Charges	$ 4,600		
Total Other Social, Cultural, and Recreational			4,600

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Urban Services Fund (Cont.)			
Other Operations			
Other Charges			
Electricity	$ 59,233		
Liability Insurance	14,564		
Trustee's Commission	16,898		
Workers' Compensation Insurance	13,839		
Other Charges	4,386		
Traffic Control Equipment	3,235		
Total Other Charges		$ 112,155	
Employee Benefits			
Pensions	$ 1,950		
Total Employee Benefits		1,950	
Highways			
Highway and Bridge Maintenance			
Asphalt - Hot Mix	$ 13,710		
Total Highway and Bridge Maintenance		13,710	
Principal on Debt			
General Government			
Principal on Notes	$ 36,000		
Total General Government		36,000	
Interest on Debt			
General Government			
Interest on Notes	$ 547		
Total General Government		547	
Other Debt Service			
General Government			
Other Debt Service	$ 360		
Total General Government		360	
Capital Projects			
Social, Cultural, and Recreation Projects			
Legal Notices, Recording, and Court Costs	$ 318		
Total Social, Cultural, and Recreation Projects		318	
Highway and Street Capital Projects			
Other Contracted Services	$ 76,498		
Total Highway and Street Capital Projects		76,498	
Total Urban Services Fund			$ 1,005,978
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Assistant(s)	$ 27,788		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Convenience Centers (Cont.)			
Supervisor/Director	$ 18,900		
Truck Drivers	51,920		
Laborers	26,219		
Attendants	59,470		
Overtime Pay	10,293		
Bonus Payments	6,494		
Social Security	11,655		
Pensions	6,846		
Medical Insurance	22,675		
Employer Medicare	2,726		
Communication	218		
Evaluation and Testing	516		
Maintenance and Repair Services - Buildings	933		
Maintenance and Repair Services - Equipment	3,975		
Maintenance and Repair Services - Vehicles	33,391		
Pest Control	300		
Printing, Stationery, and Forms	350		
Towing Services	525		
Custodial Supplies	140		
Electricity	3,822		
Gasoline	41,611		
Office Supplies	520		
Propane Gas	1,976		
Water and Sewer	579		
Other Supplies and Materials	1,442		
Other Charges	766		
Office Equipment	381		
Solid Waste Equipment	24,636		
Other Equipment	3,192		
Total Convenience Centers		$	364,259
Recycling Center			
Laborers	$ 28,327		
Bonus Payments	1,197		
Social Security	1,830		
Pensions	1,647		
Employer Medicare	428		
Maintenance and Repair Services - Equipment	2,836		
Maintenance and Repair Services - Vehicles	514		
Custodial Supplies	14		
Electricity	1,620		
Gasoline	4,287		
Propane Gas	367		
Wire	3,196		
Other Supplies and Materials	67		
Total Recycling Center			46,330

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Other Waste Disposal			
Disposal Fees	$ 192,524		
Total Other Waste Disposal		$ 192,524	
Postclosure Care Costs			
Consultants	$ 796		
Landfill Closure/Postclosure Care Costs	1,350		
Total Postclosure Care Costs		2,146	
Other Operations			
Other Charges			
Liability Insurance	$ 9,996		
Trustee's Commission	15,030		
Workers' Compensation Insurance	14,207		
Total Other Charges		39,233	
Total Solid Waste/Sanitation Fund			$ 644,492
Ambulance Service Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Medical Personnel	$ 394,662		
Clerical Personnel	33,717		
Overtime Pay	281,933		
Bonus Payments	24,780		
Social Security	44,155		
Pensions	32,637		
Medical Insurance	50,199		
Employer Medicare	10,326		
Bank Charges	605		
Communication	5,108		
Contracts with Private Agencies	13,286		
Data Processing Services	680		
Dues and Memberships	335		
Evaluation and Testing	1,693		
Legal Notices, Recording, and Court Costs	214		
Licenses	2,568		
Maintenance and Repair Services - Buildings	5,904		
Maintenance and Repair Services - Equipment	1,580		
Maintenance and Repair Services - Vehicles	22,947		
Pest Control	480		
Postal Charges	870		
Rentals	3,916		
Travel	55		
Other Contracted Services	1,098		
Custodial Supplies	888		
Drugs and Medical Supplies	29,167		
Electricity	5,190		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Ambulance Service Fund (Cont.)			
Public Health and Welfare (Cont.)			
Ambulance/Emergency Medical Services (Cont.)			
Gasoline	$ 17,454		
Natural Gas	3,719		
Office Supplies	793		
Uniforms	6,173		
Water and Sewer	966		
Other Supplies and Materials	644		
Liability Insurance	14,704		
Trustee's Commission	16,735		
Workers' Compensation Insurance	29,084		
In Service/Staff Development	2,392		
Fines, Assessments, and Penalties	3,881		
Other Charges	1,085		
Building Improvements	1,441		
Furniture and Fixtures	12,441		
Office Equipment	6,378		
Total Ambulance/Emergency Medical Services		$ 1,086,883	
Total Ambulance Service Fund			$ 1,086,883
Special Purpose Fund			
Public Safety			
Other Public Safety			
Contracts with Private Agencies	$ 61,850,616		
Total Other Public Safety		$ 61,850,616	
Total Special Purpose Fund			61,850,616
Drug Control Fund			
Public Safety			
Drug Enforcement			
Instructional Supplies and Materials	$ 638		
Trustee's Commission	81		
Total Drug Enforcement		$ 719	
Total Drug Control Fund			719
Other General Government Fund			
General Government			
County Buildings			
Heating and Air Conditioning Equipment	$ 503,541		
Total County Buildings		$ 503,541	
Other Operations			
Other Charges			
Trustee's Commission	$ 13		
Total Other Charges		13	

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Other General Government Fund (Cont.)			
Other Operations (Cont.)			
American Rescue Plan Act Grant #1			
Contributions	$ 190,474		
Total American Rescue Plan Act Grant #1		$ 190,474	
Total Other General Government Fund			$ 694,028
Other Special Revenue Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Motor Vehicles	$ 44,250		
Health Equipment	16,018		
Total Ambulance/Emergency Medical Services		$ 60,268	
Other Operations			
Tourism			
Printing, Stationery, and Forms	$ 609		
Total Tourism		609	
Other Charges			
Trustee's Commission	$ 24		
Total Other Charges		24	
Total Other Special Revenue Fund			60,901
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 1,379		
Total Chancery Court		$ 1,379	
Total Constitutional Officers - Fees Fund			1,379
Highway/Public Works Fund			
Other Operations			
American Rescue Plan Act Grant #1			
Bonus Payments	$ 46,500		
Social Security	2,862		
Employer Medicare	669		
Total American Rescue Plan Act Grant #1		$ 50,031	
Highways			
Administration			
County Official/Administrative Officer	$ 80,060		
Assistant(s)	47,966		
Clerical Personnel	25,453		
Overtime Pay	847		
Board and Committee Members Fees	1,200		
Social Security	9,004		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Administration (Cont.)			
Pensions	$ 7,492		
Employer Medicare	2,106		
Communication	365		
Data Processing Services	15,797		
Dues and Memberships	2,413		
Legal Notices, Recording, and Court Costs	262		
Maintenance and Repair Services - Buildings	2,269		
Maintenance and Repair Services - Office Equipment	120		
Pest Control	105		
Postal Charges	506		
Printing, Stationery, and Forms	253		
Travel	390		
Custodial Supplies	442		
Data Processing Supplies	2,468		
Drugs and Medical Supplies	592		
Electricity	3,577		
Natural Gas	2,590		
Office Supplies	455		
Water and Sewer	1,791		
In Service/Staff Development	725		
Other Charges	257		
Furniture and Fixtures	500		
Office Equipment	201		
Total Administration		$	210,206
Highway and Bridge Maintenance			
Foremen	$ 135,221		
Equipment Operators	70,098		
Truck Drivers	252,462		
Laborers	29,598		
Overtime Pay	16,110		
Social Security	31,692		
Pensions	24,608		
Employer Medicare	7,412		
Rentals	1,000		
Asphalt - Cold Mix	3,510		
Asphalt - Hot Mix	359,129		
Asphalt - Liquid	7,498		
Concrete	1,935		
Crushed Stone	34,087		
Electricity	392		
General Construction Materials	475		
Other Road Materials	2,981		
Pipe	12,920		
Propane Gas	298		
Road Signs	6,905		
Salt	4,905		

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Highway and Bridge Maintenance (Cont.)			
Wood Products	$ 1,999		
Chemicals	2,497		
Other Supplies and Materials	108		
Other Charges	783		
Total Highway and Bridge Maintenance		$ 1,008,623	
Operation and Maintenance of Equipment			
Mechanic(s)	$ 38,651		
Overtime Pay	2,678		
Social Security	2,632		
Pensions	2,273		
Employer Medicare	616		
Maintenance and Repair Services - Equipment	14,449		
Maintenance and Repair Services - Vehicles	11,311		
Rentals	250		
Diesel Fuel	46,456		
Equipment and Machinery Parts	52,373		
Garage Supplies	2,435		
Gasoline	45,965		
Lubricants	5,472		
Small Tools	69		
Tires and Tubes	10,388		
Other Supplies and Materials	618		
Total Operation and Maintenance of Equipment		236,636	
Other Charges			
Evaluation and Testing	$ 224		
Janitorial Services	3,900		
Other Contracted Services	6,540		
Trustee's Commission	18,454		
Vehicle and Equipment Insurance	19,802		
Workers' Compensation Insurance	17,242		
Liability Claims	550		
Other Charges	325		
Total Other Charges		67,037	
Employee Benefits			
Medical Insurance	$ 79,098		
Unemployment Compensation	5,803		
Total Employee Benefits		84,901	
Capital Outlay			
Engineering Services	$ 9,486		
Communication Equipment	1,355		
Data Processing Equipment	569		
Highway Equipment	68,794		
Other Equipment	2,500		
Other Construction	79,990		
Total Capital Outlay		162,694	
Total Highway/Public Works Fund			$ 1,820,128

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Notes	$ 134,700		
Principal on Other Loans	77,000		
Total General Government		$ 211,700	
Education			
Principal on Notes	$ 95,000		
Principal on Other Loans	385,887		
Total Education		480,887	
Interest on Debt			
General Government			
Interest on Notes	$ 8,025		
Interest on Other Loans	18,510		
Total General Government		26,535	
Education			
Interest on Notes	$ 26,509		
Interest on Other Loans	159,550		
Total Education		186,059	
Other Debt Service			
General Government			
Trustee's Commission	$ 10,573		
Other Debt Service	3,775		
Total General Government		14,348	
Education			
Other Debt Service	$ 6,907		
Total Education		6,907	
Total General Debt Service Fund			$ 926,436
Education Debt Service Fund			
Principal on Debt			
Education			
Principal on Other Loans	$ 562,859		
Total Education		$ 562,859	
Interest on Debt			
Education			
Interest on Other Loans	$ 1,539		
Total Education		1,539	
Other Debt Service			
Education			
Trustee's Commission	$ 3,904		
Other Debt Service	4,333		
Total Education		8,237	

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Education Debt Service Fund (Cont.)			
Capital Projects			
Other General Government Projects			
Contributions	$ 115,000		
Total Other General Government Projects		$ 115,000	
Total Education Debt Service Fund			$ 687,635
Total Governmental Funds - Primary Government			$ 76,918,772

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

General Purpose School Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 3,368,515		
Career Ladder Program	3,000		
Homebound Teachers	1,275		
Educational Assistants	6,399		
Educational Incentive - Other County Employees	203,808		
Other Salaries and Wages	1,446		
Certified Substitute Teachers	36,767		
Non-certified Substitute Teachers	20,040		
Social Security	212,505		
Pensions	304,996		
Medical Insurance	640,665		
Unemployment Compensation	316		
Employer Medicare	50,151		
Travel	830		
Instructional Supplies and Materials	188,701		
Textbooks - Bound	28,610		
Software	9,480		
Regular Instruction Equipment	34,246		
Total Regular Instruction Program		$	5,111,750
Alternative Instruction Program			
Teachers	$ 66,330		
Educational Assistants	37,817		
Educational Incentive - Other County Employees	1,038		
Social Security	6,165		
Pensions	8,829		
Medical Insurance	14,088		
Unemployment Compensation	6		
Employer Medicare	1,442		
Total Alternative Instruction Program			135,715
Special Education Program			
Teachers	$ 470,044		
Career Ladder Program	1,000		
Homebound Teachers	400		
Educational Assistants	48,348		
Speech Pathologist	52,537		
Educational Incentive - Other County Employees	58,496		
Certified Substitute Teachers	70		
Non-certified Substitute Teachers	1,530		
Social Security	37,387		
Pensions	53,892		
Medical Insurance	110,943		
Unemployment Compensation	74		
Employer Medicare	8,744		
Contracts with Private Agencies	98,001		
Total Special Education Program			941,466

(Continued)

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

General Purpose School Fund (Cont.)			
Instruction (Cont.)			
Career and Technical Education Program			
Teachers	$ 157,025		
Career Ladder Program	1,000		
Educational Incentive - Other County Employees	6,500		
Social Security	9,268		
Pensions	15,427		
Medical Insurance	36,938		
Unemployment Compensation	9		
Employer Medicare	2,168		
Other Contracted Services	116,190		
Instructional Supplies and Materials	9,359		
Textbooks - Bound	1,709		
Vocational Instruction Equipment	837		
Total Career and Technical Education Program		$	356,430
American Rescue Plan Act Expenditures			
Bonus Payments	$ 30,125		
Social Security	1,868		
Pensions	1,506		
Employer Medicare	437		
Total American Rescue Plan Act Expenditures			33,936
Support Services			
Attendance			
Supervisor/Director	$ 6,714		
Clerical Personnel	4,476		
Social Security	618		
Pensions	560		
Employer Medicare	145		
Other Contracted Services	18,975		
Total Attendance			31,488
Health Services			
Supervisor/Director	$ 55,684		
Medical Personnel	62,959		
Clerical Personnel	18,527		
Non-certified Substitute Teachers	630		
Social Security	8,037		
Pensions	9,225		
Medical Insurance	24,996		
Unemployment Compensation	12		
Employer Medicare	1,870		
Travel	12		
Other Contracted Services	4,238		
Instructional Supplies and Materials	878		
Other Supplies and Materials	9,502		
In Service/Staff Development	2,347		
Health Equipment	663		
Total Health Services			199,580

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Other Student Support			
Guidance Personnel	$ 90,651		
Clerical Personnel	18,439		
Educational Incentive - Other County Employees	1,500		
Other Salaries and Wages	5,715		
Social Security	6,781		
Pensions	9,297		
Medical Insurance	29,959		
Unemployment Compensation	6		
Employer Medicare	1,586		
Communication	2,400		
Contracts with Government Agencies	4,950		
Other Contracted Services	7,970		
Other Charges	816		
Other Equipment	30,423		
Total Other Student Support		$	210,493
Regular Instruction Program			
Supervisor/Director	$ 113,066		
Career Ladder Program	1,500		
Librarians	97,506		
Educational Incentive - Other County Employees	12,400		
Social Security	9,560		
Pensions	14,857		
Medical Insurance	27,144		
Unemployment Compensation	19		
Employer Medicare	3,168		
Library Books/Media	13,426		
In Service/Staff Development	18,455		
Total Regular Instruction Program			311,101
Special Education Program			
Supervisor/Director	$ 57,770		
Social Security	3,305		
Pensions	5,950		
Medical Insurance	8,394		
Unemployment Compensation	3		
Employer Medicare	773		
Total Special Education Program			76,195
Career and Technical Education Program			
Supervisor/Director	$ 27,086		
Social Security	1,676		
Pensions	2,798		
Employer Medicare	405		
Total Career and Technical Education Program			31,965

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Technology			
Unemployment Compensation	$ 3		
Internet Connectivity	15,660		
Cabling	7,525		
Software	17,653		
Regular Instruction Equipment	25,418		
Total Technology		$	66,259
Other Programs			
On-behalf Payments to OPEB	$ 20,995		
Total Other Programs			20,995
Board of Education			
Secretary to Board	$ 1,740		
Board and Committee Members Fees	11,125		
Social Security	621		
Pensions	179		
Unemployment Compensation	3		
Employer Medicare	186		
Advertising	2,282		
Dues and Memberships	10,037		
Legal Services	15,391		
Travel	255		
Other Contracted Services	5,820		
Office Supplies	1,527		
Trustee's Commission	60,292		
Workers' Compensation Insurance	50,384		
Refund to Applicant for Criminal Investigation	2,143		
Other Charges	9,111		
Total Board of Education			171,096
Director of Schools			
County Official/Administrative Officer	$ 98,800		
Career Ladder Program	1,000		
Salary Supplements	4,765		
Secretary(ies)	27,769		
Social Security	7,728		
Pensions	12,157		
Medical Insurance	21,400		
Unemployment Compensation	6		
Employer Medicare	1,807		
Communication	43,816		
Other Contracted Services	18,790		
Office Supplies	1,396		
In Service/Staff Development	1,676		
Other Charges	72		
Administration Equipment	60		
Total Director of Schools			241,242

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Office of the Principal			
Principals	$ 282,184		
Career Ladder Program	1,000		
Accountants/Bookkeepers	115,346		
Secretary(ies)	23,349		
Educational Incentive - Other County Employees	37,539		
Social Security	25,857		
Pensions	39,015		
Medical Insurance	83,189		
Unemployment Compensation	40		
Employer Medicare	6,060		
Other Supplies and Materials	9,300		
Other Charges	1,200		
Administration Equipment	156		
Total Office of the Principal		$	624,235
Fiscal Services			
Accountants/Bookkeepers	$ 93,707		
Social Security	5,296		
Pensions	4,685		
Medical Insurance	20,500		
Unemployment Compensation	6		
Employer Medicare	1,239		
Postal Charges	2,902		
Other Contracted Services	22,171		
Office Supplies	2,622		
In Service/Staff Development	260		
Other Charges	50		
Administration Equipment	60		
Total Fiscal Services			153,498
Operation of Plant			
Custodial Personnel	$ 149,281		
Social Security	8,809		
Pensions	7,009		
Medical Insurance	27,693		
Unemployment Compensation	28		
Employer Medicare	2,060		
Disposal Fees	33,998		
Other Contracted Services	2,730		
Custodial Supplies	8,694		
Electricity	309,963		
Natural Gas	76,401		
Water and Sewer	23,529		
Building and Contents Insurance	115,617		
Total Operation of Plant			765,812

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Maintenance of Plant			
Supervisor/Director	$ 65,949		
Maintenance Personnel	20,262		
Social Security	5,060		
Pensions	4,310		
Medical Insurance	13,371		
Unemployment Compensation	6		
Employer Medicare	1,184		
Maintenance and Repair Services - Buildings	70,840		
Other Contracted Services	33,584		
Other Supplies and Materials	2,019		
Maintenance Equipment	1,224		
Total Maintenance of Plant		$	217,809
Transportation			
Supervisor/Director	$ 46,315		
Mechanic(s)	38,691		
Bus Drivers	263,961		
Other Salaries and Wages	15,361		
Social Security	17,556		
Pensions	15,437		
Medical Insurance	34,000		
Unemployment Compensation	43		
Employer Medicare	5,080		
Contracts with Parents	1,114		
Maintenance and Repair Services - Vehicles	6,207		
Other Contracted Services	5,274		
Diesel Fuel	66,942		
Gasoline	6,762		
Lubricants	2,099		
Tires and Tubes	11,396		
Vehicle Parts	8,101		
In Service/Staff Development	1,225		
Other Charges	7,130		
Transportation Equipment	95,544		
Total Transportation			648,238
American Rescue Plan Act Expenditures			
Bonus Payments	$ 109,188		
Social Security	6,677		
Pensions	5,953		
Employer Medicare	1,583		
Total American Rescue Plan Act Expenditures			123,401
Operation of Non-Instructional Services			
Community Services			
Supervisor/Director	$ 12,025		

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services (Cont.)			
Teachers	$ 9,621		
Clerical Personnel	12,034		
Educational Assistants	47,539		
Other Salaries and Wages	8,564		
Social Security	4,880		
Pensions	5,059		
Unemployment Compensation	16		
Employer Medicare	1,301		
Instructional Supplies and Materials	5,273		
Other Supplies and Materials	1,274		
Total Community Services		$ 107,586	
Early Childhood Education			
Supervisor/Director	$ 7,441		
Teachers	53,466		
Educational Assistants	15,093		
Social Security	4,256		
Pensions	6,710		
Medical Insurance	15,141		
Unemployment Compensation	6		
Employer Medicare	995		
Food Supplies	90		
Instructional Supplies and Materials	576		
Other Supplies and Materials	305		
In Service/Staff Development	125		
Total Early Childhood Education		104,204	
American Rescue Plan Act Expenditures			
Bonus Payments	$ 37,625		
Social Security	2,333		
Pensions	1,856		
Employer Medicare	546		
Total American Rescue Plan Act Expenditures		42,360	
Capital Outlay			
Regular Capital Outlay			
Other Contracted Services	$ 1,685		
Building Improvements	934,560		
Furniture and Fixtures	13,589		
Land	150,703		
Regular Instruction Equipment	2,900		
Total Regular Capital Outlay		1,103,437	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 341,122		
Total Education		341,122	
Total General Purpose School Fund			$ 12,171,413

(Continued)

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

School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 276,918		
Educational Assistants	74,026		
Other Salaries and Wages	8,361		
Social Security	21,958		
Pensions	27,559		
Medical Insurance	35,111		
Employer Medicare	5,135		
Instructional Supplies and Materials	134,547		
Other Supplies and Materials	325		
Regular Instruction Equipment	147,024		
Total Regular Instruction Program		$	730,964
Special Education Program			
Teachers	$ 106,887		
Educational Assistants	77,792		
Other Salaries and Wages	1,905		
Social Security	10,107		
Pensions	13,370		
Medical Insurance	34,062		
Employer Medicare	2,364		
Instructional Supplies and Materials	13,002		
Other Supplies and Materials	1,384		
Special Education Equipment	33,602		
Total Special Education Program			294,475
Career and Technical Education Program			
Instructional Supplies and Materials	$ 4,668		
Other Supplies and Materials	3,710		
Vocational Instruction Equipment	10,485		
Total Career and Technical Education Program			18,863
Support Services			
Health Services			
Medical Personnel	$ 113,340		
Social Security	6,654		
Pensions	8,458		
Medical Insurance	20,204		
Employer Medicare	1,556		
Drugs and Medical Supplies	2,590		
Health Equipment	4,745		
Total Health Services			157,547
Other Student Support			
Other Salaries and Wages	$ 600		
Social Security	37		
Pensions	55		

(Continued)

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

School Federal Projects Fund (Cont.)		
Support Services (Cont.)		
Other Student Support (Cont.)		
Employer Medicare	$ 9	
Travel	4,104	
Other Supplies and Materials	1,180	
In Service/Staff Development	786	
Total Other Student Support		$ 6,771
Regular Instruction Program		
Supervisor/Director	$ 121,230	
Social Security	9,989	
Pensions	14,962	
Medical Insurance	21,128	
Employer Medicare	2,336	
Other Contracted Services	40,000	
In Service/Staff Development	268,132	
Other Charges	2,385	
Total Regular Instruction Program		480,162
Special Education Program		
Supervisor/Director	$ 14,000	
Social Security	868	
Pensions	1,442	
Employer Medicare	203	
Other Supplies and Materials	9,538	
In Service/Staff Development	4,308	
Total Special Education Program		30,359
Career and Technical Education Program		
In Service/Staff Development	$ 245	
Total Career and Technical Education Program		245
Technology		
Computer Programmer(s)	$ 101,866	
Social Security	3,037	
Pensions	2,617	
Medical Insurance	9,534	
Employer Medicare	710	
Other Equipment	38,337	
Total Technology		156,101
Office of the Principal		
Principals	$ 140	
Assistant Principals	213,611	
Secretary(ies)	3,000	
Social Security	13,067	
Pensions	22,167	
Medical Insurance	25,100	
Employer Medicare	3,143	
Total Office of the Principal		280,228

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Fiscal Services			
Accountants/Bookkeepers	$ 10,000		
Social Security	620		
Pensions	500		
Employer Medicare	145		
Total Fiscal Services		$ 11,265	
Operation of Plant			
Custodial Personnel	$ 2,066		
Social Security	128		
Pensions	103		
Employer Medicare	30		
Custodial Supplies	3,545		
Total Operation of Plant		5,872	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 33,044		
Building Improvements	320,000		
Total Regular Capital Outlay		353,044	
Total School Federal Projects Fund			$ 2,525,896
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 17,405		
Accountants/Bookkeepers	6,715		
Materials Supervisor	15,660		
Clerical Personnel	75,124		
Cafeteria Personnel	197,338		
Other Salaries and Wages	8,990		
Social Security	19,304		
Pensions	14,413		
Medical Insurance	45,307		
Employer Medicare	4,515		
Legal Notices, Recording, and Court Costs	128		
Maintenance and Repair Services - Equipment	4,838		
Other Contracted Services	6,253		
Food Supplies	446,450		
Office Supplies	327		
USDA - Commodities	70,462		
Other Supplies and Materials	31,000		
Other Charges	656		
Administration Equipment	429		
Food Service Equipment	885		
Total Food Service		$ 966,199	
Total Central Cafeteria Fund			966,199

(Continued)

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

Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 306,318		
Total Community Services		$ 306,318	
Total Internal School Fund			$ 306,318
Total Governmental Funds - Hartsville/Trousdale County School Department			$ 15,969,826

Exhibit J-9

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund
For the Year Ended June 30, 2022

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Revenues	
Operating Revenues	
Charges for Current Services	
Other General Service Charges	$ 923,102
Water Sales	2,323,657
Water Tap Sales	188,125
Service Charges	214,883
Total Charges for Current Services	$ 3,649,767
Other Local Revenues	
Lease/Rentals	$ 6,600
Total Other Local Revenues	$ 6,600
Total Operating Revenues	$ 3,656,367
Nonoperating Revenues	
Investment Income	$ 27,134
Other Local Revenues	68,546
Contributions and Gifts	78,568
Total Nonoperating Revenues	$ 174,248
Total Revenues	$ 3,830,615
Expenses	
Operating Expenses	
Other Public Health and Welfare	
Supervisor/Director	$ 74,857
Clerical Personnel	154,456
Overtime Pay	75,509
Bonus Payments	59,425
Other Salaries and Wages	548,110
Board and Committee Members Fees	2,850

(Continued)

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund (Cont.)

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Operating Expenses (Cont.)	
Other Public Health and Welfare	
In-service Training	$ 8,434
Social Security	67,374
Medical Insurance	100,255
Employer Medicare	658
Communication	27,936
Data Processing Services	69,227
Dues and Memberships	6,196
Engineering Services	6,000
Legal Notices, Recording, and Court Costs	8,991
Maintenance and Repair Services - Equipment	78,369
Maintenance and Repair Services - Office Equipment	790
Maintenance and Repair Services - Vehicles	27,664
Postal Charges	905
Travel	868
Disposal Fees	8,501
Permits	5,840
Other Contracted Services	22,269
Electricity	270,464
Gasoline	54,582
Natural Gas	5,628
Office Supplies	4,969
Tires and Tubes	8,626
Testing	38,683
Chemicals	157,146
Other Supplies and Materials	533,639
Liability Insurance	85,897
Depreciation	831,863
Other Charges	226,764
Total Operating Expenses	$ 3,573,745
Nonoperating Expenses	
Interest on Bonds	$ 100,610
Loss on Disposal of Property	3,646
Total Nonoperating Expenses	$ 104,256
Total Expenses	$ 3,678,001

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

Hartsville/Trousdale County Mayor and
Board of Metropolitan Commissioners
Hartsville/Trousdale County, Tennessee

To the County Mayor and Board of Metropolitan 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hartsville/Trousdale County Government, Tennessee as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Hartsville/Trousdale County Government's basic financial statements, as listed in the table of contents, and have issued our report thereon dated January 23, 2023. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of the Hartsville/Trousdale County School Department, a discretely presented component unit, as described in our report on Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hartsville/Trousdale County Government's internal control. Accordingly, we do not express an opinion on the effectiveness of Hartsville/Trousdale County Government'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.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hartsville/Trousdale County Government'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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2022-001.

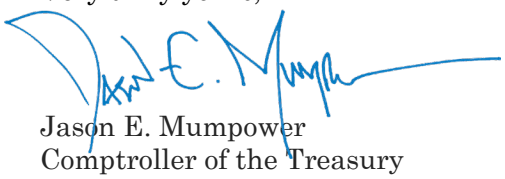
Hartsville/Trousdale County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Hartsville/Trousdale County Government's response to the finding identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Hartsville/Trousdale County Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

January 23, 2023

JEM/gc

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

Hartsville/Trousdale County Mayor and
Board of Metropolitan Commissioners
Hartsville/Trousdale County, Tennessee

To the County Mayor and Board of Metropolitan Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government's major federal programs for the year ended June 30, 2022. Hartsville/Trousdale County Government'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, Hartsville/Trousdale County Government 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 Hartsville/Trousdale County Government, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical

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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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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 Hartsville/Trousdale County Government'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.

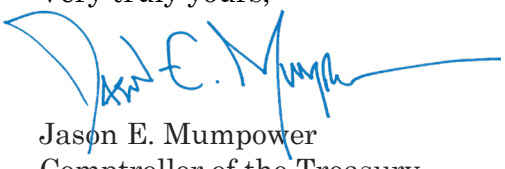
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hartsville/Trousdale County Government, Tennessee, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Hartsville/Trousdale County Government's basic financial statements. We issued our report thereon dated January 23, 2023, 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

January 23, 2023

JEM/gc

Hartsville/Trousdale County Government, Tennessee and the Discretely Presented
Hartsville/Trousdale County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3)
For the Year Ended June 30, 2022

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Passed-through State Department of Agriculture:				
Child Nutrition Cluster: (5)				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(4)	$ 70,462	(6)
Passed-through State Department of Education:				
Child Nutrition Cluster: (5)				
School Breakfast Program	10.553	(4)	349,243	
National School Lunch Program	10.555	(4)	863,289	(6)
Total U.S. Department of Agriculture			$ 1,282,994	
U.S. Department of Housing and Urban Development:				
Passed-through Tennessee Housing Development Agency:				
HOME Investment Partnership Program	14.239	(4)	$ 390,086	
Total U.S. Department of Housing and Urban Development			$ 390,086	
U.S. Department of the Interior:				
Direct Program:				
Payments in-lieu-of Taxes	15.226	N/A	$ 8,946	
Total U.S. Department of the Interior			$ 8,946	
U.S. Department of Justice:				
Passed-through State Department of Finance and Administration:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(4)	$ 70,000	
Total U.S. Department of Justice			$ 70,000	
U.S. Institute of Museum and Library Services:				
Passed-through State Department of Library and Archives:				
Grants to States	45.310	(4)	$ 7,395	(6)
COVID 19 - Grants to States	45.310	(4)	24,750	(6)
Total U.S. Institute of Museum and Library Services			$ 32,145	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	(4)	$ 233,284	
Special Education Cluster: (5)				
Special Education - Grants to States	84.027	(4)	308,403	
Special Education - Preschool Grants	84.173	(4)	12,151	
Career and Technical Education - Basic Grants to States	84.048	(4)	24,700	
Rural Education	84.358	(4)	9,370	
Supporting Effective Instruction State Grants	84.367	(4)	17,900	
Student Support and Academic Enrichment Program	84.424	(4)	7,992	
COVID 19 - Discretionary Grants: Rethink K-12 Education Models Grant	84.425B	(4)	122,194	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	(4)	3,545	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(4)	559,812	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	(4)	1,220,158	(6)
Total U.S. Department of Education			$ 2,519,509	

(Continued)

Hartsville/Trousdale County Government, Tennessee and the Discretely Presented
Hartsville/Trousdale County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through Greater Nashville Regional Council:			
Special Programs for the Aging Title III, Part D			
Disease Prevention and Health Promotion Services	93.043	(4)	$ 7,800
Aging Cluster: (5)			
Special Programs for the Aging Title III, Part B			
Grants for Supportive Services and Senior Centers	93.044	(4)	62,268
Passed-through State Department of Health:			
COVID 19 - Epidemiology and Laboratory Capacity for Infection Diseases	93.323	(4)	42,577
Passed-through State Department of Education:			
COVID 19 - Temporary Assistance For Needy Families (TANF)	93.558	(4)	11,480
Total U.S. Department of Health and Human Services			$ 124,125
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Homeland Security Grant Program	97.067	(4)	$ 2,674
Total U.S. Department of Homeland Security			$ 2,674
Total Expenditures of Federal Awards			$ 4,430,479
State Grants		Contract Number	
Juvenile Services Program - State Department of Children's Services	N/A	(4)	$ 9,000
Aging Programs - State Commission on Aging	N/A	(4)	12,550
Lottery for Education: Afterschool Programs - State Department of Education	N/A	(4)	91,456
Early Childhood Education - State Department of Education	N/A	(4)	99,507
Coordinated School Health - State Department of Education	N/A	(4)	90,000
Animal Friendly Grant - State Department of Health	N/A	Z-18-160314	1,300
Student Ticket Subsidy (STS) Grant - Tennessee Arts Commission	N/A	(4)	4,979
Project Diabetes Initiative Services - State Department of Health	N/A	(4)	1,200
Safe Schools - State Department of Education	N/A	(4)	30,650
Litter Program - State Department of Transportation	N/A	Z-19-LIT085	43,832
Healthy Students Stronger Learners Tennessee - State Department of Education	N/A	(4)	12,837
Summer Learning Camp - State Department of Education	N/A	(4)	64,040
STREAM Mini-Camps - State Department of Education	N/A	(4)	9,332
Bridge Camps - State Department of Education	N/A	(4)	25,975
Learning Camp Transportation - State Department of Education	N/A	(4)	20,079
State Direct Appropriations Grant FY 2021 - State Department of Finance and Administration	N/A	(4)	301,637
Archives Development Grant - State Department of Library and Archives	N/A	(4)	675
Tennessee Downtown - State Department of Economic and Community Development	N/A	(4)	13,658
Total State Grants			$ 832,707

FAL = Federal Assistance Listing
N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Hartsville/Trousdale County Government 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 $1,282,994; Special Education Cluster total $320,554; Aging Cluster total $62,268.
(6) Total FAL No. 10.555 is $933,751; Total FAL No. 45.310 is $32,145; Total FAL No. 84.425 is $1,905,709.

Hartsville/Trousdale County Government, 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 Hartsville/Trousdale County Government, 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
Water and Sewer Utility Department					
2021	230	2021-001	The department had deficiencies in the maintenance of capital asset records.	N/A	Corrected
2021	230	2021-002	Competitive bids were not solicited for some work on sewer lines.	N/A	Corrected

Prior-year Federal Awards Findings

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT, 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 Hartsville/Trousdale County Government is unmodified.

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**

7. Identification of Major Federal Programs:

   * Federal Assistance Listing Numbers: 84.425 — COVID 19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Funds

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

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

WATER AND SEWER UTILITY DEPARTMENT

FINDING 2022-001 **ACCOUNTING RECORDS WERE NOT CLOSED AND AVAILABLE FOR AUDIT BY AUGUST 31, 2022**
(Noncompliance Under *Government Auditing Standards*)

Accounting records were not closed and available for audit by August 31, 2022, as required by Section 9-2-102, *Tennessee Code Annotated*. This statute requires a county have their records available for audit no later than two months after the close of their fiscal year. The capital assets accounting records were made available to auditors on October 3, 2022. This deficiency can be attributed to a lack of management oversight. The failure to close accounting records on a current basis diminishes the usefulness of the financial records as a management tool, results in the loss of budgetary and accounting controls, and increases the risk that errors will not be discovered and corrected timely.

RECOMMENDATION

Management should ensure all accounting records for the fiscal year ended June 30 are available for audit by the following August 31, as required by state statute.

MANAGEMENT'S RESPONSE

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

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

Hartsville/Trousdale County Government, 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
WATER AND SEWER UTILITY DEPARTMENT		
2022-001	Accounting records were not closed and available for audit by August 31, 2022.	238

Hartsville/Trousdale
Water/Sewer Utility District

P. O. Box 66 • 328 Broadway • Hartsville, Tennessee 37074-0066
Phone: 615.374.3484 • Fax: 615.374.0558
www.hartsvillewater.com

Tommy McFarland
General Manager
tommy.mcfarland@trousdalecountytn.gov

Corrective Action Plan

FINDING 2022-001 **ACCOUNTING RECORDS WERE NOT CLOSED AND AVAILABLE FOR AUDIT BY AUGUST 31, 2022**
(Noncompliance Under *Government Auditing Standards*)

Response and Corrective Action Plan Prepared by: **Emily Walker, Bookkeeper**

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

Anticipated Completion Date of Corrective Action: **1/17/2023**

Repeat Finding: **No.**

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

The General Manager will ensure that the accounting records will be closed out and available for audit by August 31st as required. The utility personnel will receive additional training to ensure that it is completed on schedule.

Signature

Tommy McFarland
General Manager

BOARD MEMBERS

Heather Bay
Chair

Mark White
Co-Chair

Kendra Stafford
Board Member

Jack McCall
Board Member

Terry "Bubba" Gregory
Board Member

Sissie Parker Harper
Board Member

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 Hartsville/Trousdale County Government.

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

Hartsville/Trousdale County Government 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 board of metropolitan commissioners 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 the Hartsville/Trousdale County Government. 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.