TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Hartsville/Trousdale County, Tennessee

For the Year Ended June 30, 2023

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, 2023

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, 2023

Scope

We have audited the basic financial statements of Hartsville/Trousdale County Government as of and for the year ended June 30, 2023.

Results

Our report on Hartsville/Trousdale County Government is unmodified.

Our audit resulted in two findings and recommendations, 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 findings:

OFFICE OF COUNTY MAYOR

- The office had deficiencies in budget operations.

WATER AND SEWER UTILITY DEPARTMENT

- The office failed to properly issue purchase orders.

TENNESSEE COMPTROLLER OF THE TREASURY

Introductory Section

Hartsville/Trousdale County Officials
June 30, 2023

Officials

Jack McCall, 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

Jack McCall, County Mayor, Chairman
Grant Cothran
Shane Burton
Jerry Ford
Lonnie Taylor
Mark Presley
Lesley Overman
Will Dennis
Alan Carman
Richard Johnson
Beverly Atwood
David Nollner
Landon Gulley
Judy Kerr
Terry Gregory
Chris Gregory
Amber Russell
Brian Cook
Steve Whittaker
David Thomas
Tommy Belcher

Board of Education

John Kerr, Chairman
Robert Atwood
Barbara Towns
Deanna Bode
Racheal Petty

Audit Committee

Beverly Atwood, Chairman
Amber Russell
Mark Presley
Jerry Ford
Judy Kerr

Highway Commission

Jack McCall, County Mayor, Chairman
Billy Scruggs, Superintendent of Roads
Bobby Joe Lewis

Water and Sewer Board

Heather Bay, Chairman
Jack McCall, County Mayor
Sissy Parker
Mark White
Dwight Jewell
Kendra Stafford
Terry Gregory

FINANCIAL SECTION

Jason E. Mumpower
Comptroller

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 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, 2023, 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Special Purpose, and Other Special Revenue 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 0.94 percent, 1.05 percent, and 2.48 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit as of June 30, 2023. Fund 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

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the Audit of the Financial Statements 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 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 schedule of changes in the county's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of count 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

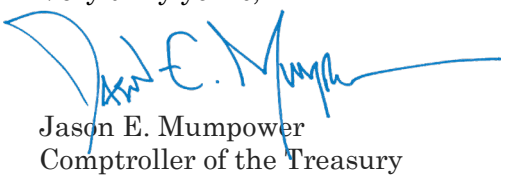
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, 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 December 19, 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

December 19, 2023

JEM/gc

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Basic Financial Statements

Exhibit A

Hartsville/Trousdale County Government, Tennessee
Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hartsville/ Trousdale County School Department
ASSETS				
Cash	$ 264	$ 2,495,823	$ 2,496,087	$ 242,580
Equity in Pooled Cash and Investments	20,041,303	0	20,041,303	5,122,939
Accounts Receivable	471,552	243,248	714,800	3,230
Allowance for Uncollectibles	(5,697)	0	(5,697)	0
Due from Other Governments	6,398,305	0	6,398,305	870,910
Internal Balances	20,262	(20,262)	0	0
Due from Component Units	1,399,855	0	1,399,855	0
Property Taxes Receivable	5,813,464	0	5,813,464	1,737,726
Allowance for Uncollectible Property Taxes	(489,121)	0	(489,121)	(147,933)
Net Pension Asset - Agent Plan	865,813	0	865,813	0
Net Pension Asset - Teacher Retirement Plan	0	0	0	43,929
Net Pension Asset - Teacher Legacy Pension Plan	0	0	0	1,381,286
Prepaid Items	0	103,630	103,630	0
Other Current Assets	0	6,715	6,715	0
Restricted Assets:				
Revenue Bond Future Debt Service	0	107,860	107,860	0
Amounts Accumulated for Pension Benefits	0	0	0	212,274
Capital Assets:				
Assets Not Depreciated:				
Land	1,316,215	410,043	1,726,258	840,586
Construction in Progress	0	3,000,244	3,000,244	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	4,523,150	5,175	4,528,325	14,036,273
Infrastructure	5,380,856	17,585,593	22,966,449	0
Other Capital Assets	2,592,063	719,935	3,311,998	1,561,864
Intangibles	0	0	0	6,228
Total Assets	$ 48,328,284	$ 24,658,004	$ 72,986,288	$ 25,911,892
DEFERRED OUTFLOWS OF RESOURCES				
Pension Changes in Experience	$ 347,918	$ 118,184	$ 466,102	$ 285,759
Pension Changes in Assumptions	663,284	225,309	888,593	1,023,795
Pension Changes in Investment Earnings	42,299	14,368	56,667	44,290
Pension Changes in Proportion	0	0	0	35,472
Pension Contributions After Measurement Date	303,485	57,822	361,307	490,829
OPEB Changes in Experience	0	0	0	163,497
OPEB Changes in Assumptions	0	0	0	207,905
OPEB Changes in Proportion	0	0	0	32,067
OPEB Contributions After Measurement Date	4,971	0	4,971	33,007
Total Deferred Outflows of Resources	$ 1,361,957	$ 415,683	$ 1,777,640	$ 2,316,621

(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	$ 11,624,711	$ 90,634	$ 11,715,345	$ 288,744
Accrued Payroll	552,276	0	552,276	113,374
Payroll Deductions Payable	72,252	3,298	75,550	295,153
Accrued Interest Payable	1,512	0	1,512	0
Contracts Payable	22,305	0	22,305	0
Due to Primary Government	0	0	0	1,399,855
Due to State of Tennessee	0	17,610	17,610	0
Due to Other Governments	5,463,178	0	5,463,178	0
Due to Litigants, Heirs, and Others	262	0	262	0
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	2,850	4,000	6,850	0
Noncurrent Liabilities:				
Due Within One Year - Debt	575,329	107,860	683,189	0
Due Within One Year - Other	59,858	33,456	93,314	0
Due in More Than One Year - Debt	4,743,733	4,758,029	9,501,762	0
Due in More Than One Year - Other	577,969	117,503	695,472	1,187,962
Total Liabilities	$ 23,696,235	$ 5,132,390	$ 28,828,625	$ 3,285,088
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 5,190,027	$ 0	$ 5,190,027	$ 1,550,000
Pension Changes in Experience	168,114	49,122	217,236	283,418
Pension Changes in Investment Earnings	1,413	0	1,413	0
Pension Changes in Proportion	0	0	0	22,397
OPEB Changes in Experience	0	0	0	115,080
OPEB Changes in Assumptions	4,054	0	4,054	180,072
OPEB Changes in Proportion	0	0	0	77,597
Total Deferred Inflows of Resources	$ 5,363,608	$ 49,122	$ 5,412,730	$ 2,228,564
NET POSITION				
Net Investment in Capital Assets	$ 12,512,284	$ 16,855,101	$ 29,367,385	$ 16,444,951
Restricted for:				
General Government	21,403	0	21,403	0
Finance	23,653	0	23,653	0
Administration of Justice	75,683	0	75,683	0
Public Safety	191,040	0	191,040	0
Public Health and Welfare	8,995	0	8,995	0
Highway/Public Works	1,928,319	0	1,928,319	0
Debt Service	181,785	357,494	539,279	0
Capital Projects	314,484	0	314,484	0
Pensions	865,813	0	865,813	1,637,489
Education	0	0	0	1,087,952
Unrestricted	4,506,939	2,679,580	7,186,519	3,544,469
Total Net Position	$ 20,630,398	$ 19,892,175	$ 40,522,573	$ 22,714,861

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, 2023

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: Hartsville/ Trousdale County School Department
Primary Government:								
Governmental Activities:								
General Government	$ 1,386,786	$ 381,760	$ 723,887	$ 0	$ (281,139)	$ 0	$ (281,139)	$ 0
Finance	597,422	347,746	0	0	(249,676)	0	(249,676)	0
Administration of Justice	574,001	253,243	9,000	0	(311,758)	0	(311,758)	0
Public Safety	70,538,696	66,682,881	68,362	0	(3,787,453)	0	(3,787,453)	0
Public Health and Welfare	2,721,910	1,091,255	87,545	0	(1,543,110)	0	(1,543,110)	0
Social, Cultural, and Recreational Services	538,006	35,051	31,235	0	(471,720)	0	(471,720)	0
Agriculture and Natural Resources	84,124	0	0	0	(84,124)	0	(84,124)	0
Highways/Public Works	2,145,743	0	1,878,240	249,714	(17,789)	0	(17,789)	0
Education	0	0	0	115,343	115,343	0	115,343	0
Interest on Long-term Debt	280,670	0	0	0	(280,670)	0	(280,670)	0
Total Governmental Activities	$ 78,867,358	$ 68,791,936	$ 2,798,269	$ 365,057	$ (6,912,096)	$ 0	$ (6,912,096)	$ 0
Business-type Activities:								
Public Utility - Water and Sewer	$ 4,282,712	$ 4,128,076	$ 0	$ 186,790	$ 0	$ 32,154	$ 32,154	$ 0
Total Primary Government	$ 83,150,070	$ 72,920,012	$ 2,798,269	$ 551,847	$ (6,912,096)	$ 32,154	$ (6,879,942)	$ 0
Component Unit:								
Hartsville/Trousdale County School Department	$ 16,251,274	$ 558,599	$ 3,194,345	$ 0	$ 0	$ 0	$ 0	$ (12,498,330)
Total Component Unit	$ 16,251,274	$ 558,599	$ 3,194,345	$ 0	$ 0	$ 0	$ 0	$ (12,498,330)

(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: Hartsville/ Trousdale County School Department
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					$ 4,914,164	$ 0	$ 4,914,164	$ 1,665,147
Property Taxes Levied for Debt Service					325,185	0	325,185	0
Local Option Sales Tax					1,112,059	0	1,112,059	1,095,770
Hotel/Motel Tax					2,448	0	2,448	0
Local Amusement Tax					111	0	111	0
Litigation Tax					145,985	0	145,985	0
Business Tax					96,061	0	96,061	34,320
Mixed Drink Tax					10,432	0	10,432	10,331
Adequate Facilities/Development Tax					158,608	0	158,608	0
Wholesale Beer Tax					144,387	0	144,387	0
Grants and Contributions Not Restricted for Specific Programs					600,738	0	600,738	10,933,640
Unrestricted Investment Income					178,209	64,186	242,395	12,725
Miscellaneous					47,896	11,638	59,534	11,289
Total General Revenues					$ 7,736,283	$ 75,824	$ 7,812,107	$ 13,763,222
Change in Net Position					$ 824,187	$ 107,978	$ 932,165	$ 1,264,892
Net Position, July 1, 2022					19,806,211	19,784,197	39,590,408	21,449,969
Net Position, June 30, 2023					$ 20,630,398	$ 19,892,175	$ 40,522,573	$ 22,714,861

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, 2023

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Other Special Revenue	Other Govern-mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 50	$ 0	$ 0	$ 214	$ 264
Equity in Pooled Cash and Investments	4,498,403	5,786,107	1,918,445	7,838,348	20,041,303
Accounts Receivable	330,520	0	0	141,032	471,552
Allowance for Uncollectibles	0	0	0	(5,697)	(5,697)
Due from Other Governments	305,655	5,521,169	0	571,481	6,398,305
Due from Other Funds	161,000	0	0	31,828	192,828
Property Taxes Receivable	3,352,525	0	0	2,460,939	5,813,464
Allowance for Uncollectible Property Taxes	(282,644)	0	0	(206,477)	(489,121)
Total Assets	$ 8,365,509	$ 11,307,276	$ 1,918,445	$ 10,831,668	$ 32,422,898
LIABILITIES					
Accounts Payable	$ 70,814	$ 11,307,276	$ 0	$ 246,621	$ 11,624,711
Accrued Payroll	232,139	0	0	320,137	552,276
Payroll Deductions Payable	72,252	0	0	0	72,252
Contracts Payable	22,305	0	0	0	22,305
Due to Other Funds	11,120	0	157,025	4,421	172,566
Due to Other Governments	0	0	3,348,114	2,115,064	5,463,178
Due to Litigants, Heirs, and Others	0	0	0	262	262
Current Liabilities Payable From Restricted Assets	2,850	0	0	0	2,850
Total Liabilities	$ 411,480	$ 11,307,276	$ 3,505,139	$ 2,686,505	$ 17,910,400
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 2,993,690	$ 0	$ 0	$ 2,196,337	$ 5,190,027

(Continued)

Exhibit C-1

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

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Other Special Revenue	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)					
Deferred Delinquent Property Taxes	$ 71,267	$ 0	$ 0	$ 54,885	$ 126,152
Other Deferred/Unavailable Revenue	89,701	0	0	212,649	302,350
Total Deferred Inflows of Resources	$ 3,154,658	$ 0	$ 0	$ 2,463,871	$ 5,618,529
FUND BALANCES					
Restricted:					
Restricted for General Government	$ 18,709	$ 0	$ 0	$ 2,694	$ 21,403
Restricted for Finance	23,653	0	0	0	23,653
Restricted for Administration of Justice	75,683	0	0	0	75,683
Restricted for Public Safety	80,568	0	0	110,472	191,040
Restricted for Highways/Public Works	0	0	0	1,792,458	1,792,458
Restricted for Debt Service	0	0	0	183,297	183,297
Restricted for Capital Projects	0	0	0	314,484	314,484
Committed:					
Committed for General Government	0	0	0	2,183,953	2,183,953
Committed for Public Safety	4,341	0	0	0	4,341
Committed for Public Health and Welfare	0	0	0	1,614,783	1,614,783
Committed for Social, Cultural, and Recreational Services	93,418	0	0	0	93,418
Committed for Debt Service	0	0	0	378,013	378,013
Committed for Other Purposes	12,353	0	0	0	12,353
Assigned:					
Assigned for General Government	2,900,985	0	0	0	2,900,985
Assigned for Finance	255	0	0	0	255
Assigned for Administration of Justice	264	0	0	0	264
Assigned for Public Safety	430,502	0	0	0	430,502

(Continued)

Exhibit C-1

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

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Other Special Revenue	Other Govern-mental Funds	Total Governmental Funds
FUND BALANCES (Cont.)					
Assigned (Cont.):					
Assigned for Public Health and Welfare	$ 2,595	$ 0	$ 0	$ 0	$ 2,595
Assigned for Social, Cultural, and Recreational Services	12,003	0	0	0	12,003
Assigned for Other Operations	3,777	0	0	0	3,777
Unassigned	1,140,265	0	(1,586,694)	(898,862)	(1,345,291)
Total Fund Balances	$ 4,799,371	$ 0	$ (1,586,694)	$ 5,681,292	$ 8,893,969
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 8,365,509	$ 11,307,276	$ 1,918,445	$ 10,831,668	$ 32,422,898

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, 2023

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)			$ 8,893,969
(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: buildings and improvements net of accumulated depreciation		4,523,150	
Add: infrastructure net of accumulated depreciation		5,380,856	
Add: other capital assets net of accumulated depreciation		2,592,063	13,812,284
(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	$	(655,207)	
Less: other loans payable		(4,663,855)	
Add: debt to be contributed by the school department		1,399,855	
Less: compensated absences payable		(170,535)	
Less: landfill postclosure care costs		(72,665)	
Less: OPEB liability - Medicare supplement plan		(48,712)	
Less: net pension liability - county agent plan		(345,915)	
Less: accrued interest on notes		(1,512)	(4,558,546)
(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	$	1,356,986	
Less: deferred inflows of resources related to pensions		(169,527)	
Add: deferred outflows of resources related to OPEB		4,971	
Less: deferred inflows of resources related to OPEB		(4,054)	1,188,376
(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 - former city of Hartsville agent plan			865,813
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.			428,502
Net position of governmental activities (Exhibit A)			$ 20,630,398

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, 2023

	Major Funds			Nonmajor Funds	
	General	Special Purpose	Other Special Revenue	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 4,769,941	$ 0	$ 0	$ 2,322,610	$ 7,092,551
Licenses and Permits	120,070	0	0	119,190	239,260
Fines, Forfeitures, and Penalties	96,224	0	0	49,085	145,309
Charges for Current Services	51,435	0	0	1,039,346	1,090,781
Other Local Revenues	229,167	0	12,627	117,383	359,177
Fees Received From County Officials	562,237	0	0	0	562,237
State of Tennessee	589,789	66,391,816	0	2,492,892	69,474,497
Federal Government	195,108	0	0	126,720	321,828
Other Governments and Citizens Groups	61,161	0	0	586,181	647,342
Total Revenues	$ 6,675,132	$ 66,391,816	$ 12,627	$ 6,853,407	$ 79,932,982
Expenditures					
Current:					
General Government	$ 1,150,721	$ 0	$ 0	$ 0	$ 1,150,721
Finance	583,038	0	0	0	583,038
Administration of Justice	577,403	0	0	9,690	587,093
Public Safety	3,688,791	66,391,816	0	577,679	70,658,286
Public Health and Welfare	159,964	0	134,515	2,303,993	2,598,472
Social, Cultural, and Recreational Services	470,792	0	0	5,500	476,292
Agriculture and Natural Resources	89,251	0	0	0	89,251
Other Operations	414,338	0	11,903	146,848	573,089
Highways	0	0	0	1,968,958	1,968,958
Debt Service:					
Principal on Debt	0	0	0	831,786	831,786
Interest on Debt	0	0	0	281,538	281,538
Other Debt Service	0	0	0	19,150	19,150

(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 Special Revenue	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)					
Capital Projects	$ 53,100	$ 0	$ 0	$ 9,263	$ 62,363
Total Expenditures	$ 7,187,398	$ 66,391,816	$ 146,418	$ 6,154,405	$ 79,880,037
Excess (Deficiency) of Revenues Over Expenditures	$ (512,266)	$ 0	$ (133,791)	$ 699,002	$ 52,945
Other Financing Sources (Uses)					
Insurance Recovery	$ 187,386	$ 0	$ 0	$ 0	$ 187,386
Transfers In	1,377,025	0	0	238,602	1,615,627
Transfers Out	(238,602)	0	(1,377,025)	0	(1,615,627)
Total Other Financing Sources (Uses)	$ 1,325,809	$ 0	$ (1,377,025)	$ 238,602	$ 187,386
Net Change in Fund Balances	$ 813,543	$ 0	$ (1,510,816)	$ 937,604	$ 240,331
Fund Balance, July 1, 2022	3,985,828	0	(75,878)	4,743,688	8,653,638
Fund Balance, June 30, 2023	$ 4,799,371	$ 0	$ (1,586,694)	$ 5,681,292	$ 8,893,969

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

Exhibit C-4

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, 2023

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)		$ 240,331
(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	$ 664,857	
Less: current-year depreciation expense	(866,300)	(201,443)
(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		(18,912)
(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, 2022	$ (362,716)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	428,502	65,786
(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	$ 363,793	
Add: principal payments on other loans	467,993	
Less: contributions from the school department for other loans payable	(268,993)	562,793
(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	$ 17,630	
Change in compensated absences	(52,210)	
Change in OPEB liability - Medicare supplement plan	(1,643)	
Change in accrued interest payable	868	
Change in deferred outflows of resources related to pensions	(181,732)	
Change in deferred inflows of resources related to pensions	2,695,582	
Change in deferred outflows of resources related to OPEB	1,164	
Change in deferred inflows of resources related to OPEB	3,356	
Change in net pension liability/asset - county agent plan	(1,670,583)	
Change in net pension asset - former city of Hartsville agent plan	(636,800)	175,632
Change in net position of governmental activities (Exhibit B)		$ 824,187

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 4,769,941	$ 0	$ 0	$ 4,769,941	$ 4,408,462	$ 4,437,054	$ 332,887
Licenses and Permits	120,070	0	0	120,070	146,100	146,100	(26,030)
Fines, Forfeitures, and Penalties	96,224	0	0	96,224	80,100	80,100	16,124
Charges for Current Services	51,435	0	0	51,435	26,800	27,697	23,738
Other Local Revenues	229,167	0	0	229,167	88,500	88,500	140,667
Fees Received From County Officials	562,237	0	0	562,237	523,000	523,000	39,237
State of Tennessee	589,789	0	0	589,789	1,011,504	1,034,942	(445,153)
Federal Government	195,108	0	0	195,108	126,000	212,710	(17,602)
Other Governments and Citizens Groups	61,161	0	0	61,161	1,092,000	71,610	(10,449)
Total Revenues	$ 6,675,132	$ 0	$ 0	$ 6,675,132	$ 7,502,466	$ 6,621,713	$ 53,419
Expenditures							
General Government							
County Commission	$ 74,993	$ (977)	$ 244	$ 74,260	$ 112,985	$ 112,985	$ 38,725
Beer Board	767	0	109	876	1,791	1,791	915
County Mayor/Executive	335,927	(630)	721	336,018	353,280	368,280	32,262
County Attorney	72,877	0	0	72,877	77,000	77,000	4,123
Election Commission	153,168	(4,159)	787	149,796	150,152	151,812	2,016
Register of Deeds	147,930	(1,274)	368	147,024	151,164	151,464	4,440
Planning	124,624	(3,427)	2,746	123,943	123,267	138,756	14,813
County Buildings	236,289	(11,193)	24,364	249,460	258,562	267,055	17,595
Other General Administration	0	0	0	0	0	11,000	11,000
Preservation of Records	4,146	0	400	4,546	3,450	4,750	204
Finance							
Property Assessor's Office	150,933	(54)	0	150,879	180,361	180,361	29,482
County Trustee's Office	155,273	(168)	0	155,105	160,781	161,513	6,408
County Clerk's Office	183,303	(770)	0	182,533	184,148	186,409	3,876
Data Processing	93,529	(868)	7,000	99,661	111,600	132,180	32,519
Administration of Justice							
Circuit Court	208,602	(6,088)	6	202,520	219,471	220,569	18,049

(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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice (Cont.)							
General Sessions Court	$ 128,674	$ (69)	$ 0	$ 128,605	$ 132,729	$ 133,095	$ 4,490
Chancery Court	143,484	(382)	335	143,437	147,428	148,160	4,723
Judicial Commissioners	40,136	0	0	40,136	41,658	41,658	1,522
Courtroom Security	56,507	(295)	0	56,212	145,348	115,348	59,136
Public Safety							
Sheriff's Department	1,917,104	(55,755)	46,185	1,907,534	1,898,978	1,964,064	56,530
Drug Enforcement	74,403	0	0	74,403	79,836	80,202	5,799
Administration of the Sexual Offender Registry	3,048	0	0	3,048	4,400	4,400	1,352
Jail	1,270,475	(9,865)	15,703	1,276,313	1,371,040	1,405,103	128,790
Workhouse	98,390	(1,065)	486	97,811	103,921	105,921	8,110
Juvenile Services	49,314	0	145	49,459	53,414	53,780	4,321
Fire Prevention and Control	109,962	(12,153)	317,889	415,698	124,177	435,610	19,912
Rescue Squad	63,496	(3,013)	58,614	119,097	53,924	144,278	25,181
Other Emergency Management	86,678	(661)	0	86,017	127,700	101,231	15,214
Inspection and Regulation	471	0	0	471	1,500	1,500	1,029
County Coroner/Medical Examiner	15,450	0	0	15,450	39,000	39,000	23,550
Public Health and Welfare							
Local Health Center	27,810	0	0	27,810	32,589	32,589	4,779
Rabies and Animal Control	84,546	(331)	2,767	86,982	94,707	104,207	17,225
Alcohol and Drug Programs	1,487	(700)	0	787	8,980	8,980	8,193
Sanitation Education/Information	46,121	(1,906)	8,970	53,185	44,200	44,200	(8,985)
Social, Cultural, and Recreational Services							
Adult Activities	35,386	0	0	35,386	60,657	60,657	25,271
Senior Citizens Assistance	94,228	(2,985)	13,055	104,298	55,151	122,648	18,350
Libraries	150,773	(169)	191	150,795	155,837	155,837	5,042
Parks and Fair Boards	190,405	(3,222)	2,474	189,657	228,337	248,337	58,680
Agriculture and Natural Resources							
Agricultural Extension Service	65,964	0	0	65,964	69,781	70,216	4,252
Soil Conservation	23,287	0	0	23,287	23,287	23,287	0

(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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Other Operations							
Other Economic and Community Development	$ 33,351	$ 0	$ 0	$ 33,351	$ 63,000	$ 63,000	$ 29,649
Veterans' Services	15,068	(29)	0	15,039	22,872	22,872	7,833
Other Charges	325,341	(3,367)	2,881	324,855	391,410	391,410	66,555
Employee Benefits	4,671	0	0	4,671	5,500	5,500	829
Miscellaneous	35,907	0	0	35,907	46,500	46,500	10,593
Capital Projects							
Social, Cultural, and Recreation Projects	53,100	0	0	53,100	1,200,000	1,083,713	1,030,613
Total Expenditures	$ 7,187,398	$ (125,575)	$ 506,440	$ 7,568,263	$ 8,915,873	$ 9,423,228	$ 1,854,965
Excess (Deficiency) of Revenues Over Expenditures	$ (512,266)	$ 125,575	$ (506,440)	$ (893,131)	$ (1,413,407)	$ (2,801,515)	$ 1,908,384
Other Financing Sources (Uses)							
Insurance Recovery	$ 187,386	$ 0	$ 0	$ 187,386	$ 0	$ 187,386	$ 0
Transfers In	1,377,025	0	0	1,377,025	0	1,220,000	157,025
Transfers Out	(238,602)	0	0	(238,602)	(122,316)	(238,602)	0
Total Other Financing Sources	$ 1,325,809	$ 0	$ 0	$ 1,325,809	$ (122,316)	$ 1,168,784	$ 157,025
Net Change in Fund Balance	$ 813,543	$ 125,575	$ (506,440)	$ 432,678	$ (1,535,723)	$ (1,632,731)	$ 2,065,409
Fund Balance, July 1, 2022	3,985,828	(125,575)	0	3,860,253	4,003,932	4,003,932	(143,679)
Fund Balance, June 30, 2023	$ 4,799,371	$ 0	$ (506,440)	$ 4,292,931	$ 2,468,209	$ 2,371,201	$ 1,921,730

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
State of Tennessee	$ 66,391,816	$ 69,852,713	$ 69,852,713	$ (3,460,897)
Total Revenues	$ 66,391,816	$ 69,852,713	$ 69,852,713	$ (3,460,897)
Expenditures				
Public Safety				
Other Public Safety	$ 66,391,816	$ 69,852,713	$ 69,852,713	$ 3,460,897
Total Expenditures	$ 66,391,816	$ 69,852,713	$ 69,852,713	$ 3,460,897
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0
Fund Balance, July 1, 2022	0	0	0	0
Fund Balance, June 30, 2023	$ 0	$ 0	$ 0	$ 0

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

Exhibit C-7

Hartsville/Trousdale County Government, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Other Local Revenues	$ 12,627	$ 0	$ 12,627	$ 0	$ 12,627	$ 0
Federal Government	0	0	0	0	3,348,114	(3,348,114)
Total Revenues	$ 12,627	$ 0	$ 12,627	$ 0	$ 3,360,741	$ (3,348,114)
Expenditures						
Public Health and Welfare						
Ambulance/Emergency Medical Services	$ 54,515	$ 280,248	$ 334,763	$ 0	$ 334,763	$ 0
Other Local Health Services	80,000	0	80,000	0	80,000	0
Other Operations						
Tourism	11,777	0	11,777	0	11,777	0
Other Charges	126	0	126	0	126	0
Total Expenditures	$ 146,418	$ 280,248	$ 426,666	$ 0	$ 426,666	$ 0
Excess (Deficiency) of Revenues Over Expenditures	$ (133,791)	$ (280,248)	$ (414,039)	$ 0	$ 2,934,075	$ (3,348,114)
Other Financing Sources (Uses)						
Transfers Out	$ (1,377,025)	$ 0	$ (1,377,025)	$ 0	$ (1,377,025)	$ 0
Total Other Financing Sources	$ (1,377,025)	$ 0	$ (1,377,025)	$ 0	$ (1,377,025)	$ 0
Net Change in Fund Balance	$ (1,510,816)	$ (280,248)	$ (1,791,064)	$ 0	$ 1,557,050	$ (3,348,114)
Fund Balance, July 1, 2022	(75,878)	0	(75,878)	0	0	(75,878)
Fund Balance, June 30, 2023	$ (1,586,694)	$ (280,248)	$ (1,866,942)	$ 0	$ 1,557,050	$ (3,423,992)

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, 2023

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
ASSETS	
Current Assets:	
Cash	$ 2,495,823
Accounts Receivable	243,248
Prepaid Items	103,630
Other Current Assets	6,715
Total Current Assets	$ 2,849,416
Noncurrent Assets:	
Restricted Assets:	
Revenue Bond Future Debt Service	$ 107,860
Capital Assets (Net of Accumulated Depreciation):	
Land	410,043
Construction in Progress	3,000,244
Buildings and Improvements	5,175
Infrastructure	17,585,593
Other Capital Assets	719,935
Total Noncurrent Assets	$ 21,828,850
Total Assets	$ 24,678,266
DEFERRED OUTFLOWS OF RESOURCES	
Pension Changes in Experience	$ 118,184
Pension Changes in Assumptions	225,309
Pension Changes in Investment Earnings	14,368
Pension Contributions After Measurement Date	57,822
Total Deferred Outflows of Resources	$ 415,683

(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	$ 90,634
Payroll Deductions Payable	3,298
Due to Other Funds	20,262
Compensated Absences Payable	33,456
Due to State of Tennessee	17,610
Revenue Bonds Payable	107,860
Customer Deposits Payable	4,000
Total Current Liabilities	$ 277,120
Noncurrent Liabilities:	
Revenue Bonds Payable	$ 4,758,029
Net Pension Liability	117,503
Total Noncurrent Liabilities	$ 4,875,532
Total Liabilities	$ 5,152,652
DEFERRED INFLOWS OF RESOURCES	
Pension Changes in Experience	$ 49,122
Total Deferred Inflows of Resources	$ 49,122
NET POSITION	
Net Investment in Capital Assets	$ 16,855,101
Restricted for Rural Development Bond Covenants	357,494
Unrestricted	2,679,580
Total Net Position	$ 19,892,175

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, 2023

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Operating Revenues	
Charges for Current Services	$ 4,120,876
Other Local Revenues	7,200
Total Operating Revenues	$ 4,128,076
Operating Expenses	
Public Health and Welfare	$ 3,344,511
Depreciation Expense	839,571
Total Operating Expenses	$ 4,184,082
Operating Income (Loss)	$ (56,006)
Nonoperating Revenues (Expenses)	
Investment Income	$ 64,186
Interest Expense	(98,630)
Gain on Disposal of Asset	6,750
Other Local Revenues	4,888
Total Nonoperating Revenues (Expenses)	$ (22,806)
Income (Loss) Before Transfers and Capital Contributions	$ (78,812)
Capital Contributions	186,790
Change in Net Position	$ 107,978
Net Position, July 1, 2022	19,784,197
Net Position, June 30, 2023	$ 19,892,175

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, 2023

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 4,176,725
Payments to Suppliers	(2,157,967)
Payments to Employees	(1,178,072)
Other Receipts (Payments)	(91,143)
Net Cash Provided By (Used In) Operating Activities	$ 749,543
Cash Flows from Capital and Related Financing Activities	
Capital Contributions	$ 186,790
Proceeds from Sale of Capital Assets	11,400
Acquisition of Capital Assets	(2,230,196)
Principal Paid on Capital Debt	(100,232)
Interest Paid on Capital Debt	(98,630)
Net Cash Provided By (Used For) Capital and Related Financing Activities	$ (2,230,868)
Cash Flows from Noncapital Financing Activities	
Other Local Revenues	$ 4,888
Net Cash Provided By (Used In) Noncapital Financing Activities	$ 4,888
Cash Flows from Investing Activities	
Investment Income	$ 64,186
Net Cash Provided By (Used In) Investing Activities	$ 64,186
Net Increase (Decrease) in Cash	$ (1,412,251)
Cash, July 1, 2022	4,015,934
Cash, June 30, 2023	$ 2,603,683

(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)	$ (56,006)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation Expense	839,571
Changes in deferred inflows of resources related to pensions	(275,334)
Changes in deferred outflows of resources related to pensions	(142,693)
Changes in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	55,364
(Increase) Decrease in Other Current Assets	(6,715)
(Increase) Decrease in Prepaid Items	(14,729)
Increase (Decrease) in Net Pension Liability	346,058
Increase (Decrease) in Accounts Payable	(955)
Increase (Decrease) in Payroll Deductions Payable	(1,792)
Increase (Decrease) in Due to Other Funds	20,262
Increase (Decrease) in Due to State of Tennessee	2,048
Increase (Decrease) in Compensated Absences	3,638
Increase (Decrease) in Other Current Liabilities	(19,174)
Net Cash Provided By (Used In) Operating Activities	$ 749,543
Reconciliation of Cash With Statement of Net Position	
Cash and Cash Equivalents Per Net Position	$ 2,495,823
Revenue Bond Future Debt Service Account Per Net Position	107,860
Cash, June 30, 2023	$ 2,603,683

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, 2023

	Custodial Funds
ASSETS	
Cash	$ 1,008,916
Equity in Pooled Cash and Investments	548,322
Accounts Receivable	13,135
Total Assets	$ 1,570,373
LIABILITIES	
Accounts Payable	$ 23,342
Due to Other Governments	9,864
Due to Litigants, Heirs, and Others	51,381
Total Liabilities	$ 84,587
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 1,485,786
Total Net Position	$ 1,485,786

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, 2023

	Custodial Funds
ADDITIONS	
Fines/Fees and Other Collections	$ 3,345,542
Drug Task Force Collections	317,325
District Attorney General Collections	26,288
Total Additions	$ 3,689,155
DEDUCTIONS	
Payments to State	$ 1,420,429
Payments to Cities, Individuals, and Others	1,881,137
Payment of Drug Task Force Expenses	265,958
Payment of District Attorney General Expenses	91,583
Total Deductions	$ 3,659,107
Net Increase (Decrease) in Fiduciary in Net Position	$ 30,048
Net Position, July 1, 2022	1,455,738
Net Position, June 30, 2023	$ 1,485,786

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, 2023.

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 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.

Other Special Revenue Fund – This special revenue fund is used to account for revenue and expenditures related to the Coronavirus State and Local Fiscal Recovery Funds.

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 23) 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 22) 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 on 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 ($2,850) 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, investment earnings, and proportion; employer contributions made to the pension and OPEB plans after the measurement date; and OPEB changes in experience, assumptions, and proportion.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net 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 Hartsville/Trousdale County 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, pension liabilities, and landfill closure/postclosure care costs, are recognized to the extent that the liabilities have matured (come due for payment) each period.

9. Net Position and Fund Balance

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

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

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors,

grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

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

As of June 30, 2023, the metropolitan government had $1,399,855 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 Hartsville/Trousdale County School Department

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

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

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

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented 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, 2023, the metropolitan government had the following encumbrances:

Funds	Amount
Primary Government:	
Major Fund:	
General	$ 506,440
Other Special Revenue	280,248
Nonmajor Funds:	
Urban Services	472,426
Solid/Waste Sanitation	370,783
Ambulance Service	6,860
Drug Control	637

B. Fund Deficits

The Other General Government and Other Special Revenue funds had a fund deficit of $898,862 and $1,586,694, 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 all of those expenditures in their reporting period which resulted in deficits.

C. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the county commission in the Sanitation Education/Information major appropriation categories (the legal level of control) of the General Fund by $8,985. Expenditures exceeded total appropriations in the General Debt Service Fund by $3,194. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by greater than anticipated revenues in the General Fund and by available fund balance in the General Debt Service Fund.

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, 2023.

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, 2023, 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	$ 65,805
Developed Market International Equity	N/A	N/A	29,718
Emerging Market International Equity	N/A	N/A	8,491
U.S. Fixed Income	N/A	N/A	42,455
Real Estate	N/A	N/A	21,227
Short-term Securities	N/A	N/A	2,123
NAV - Private Equity and Strategic Lending	N/A	N/A	42,455
Total			$ 212,274

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

B. Capital Assets

Capital assets activity for the year ended June 30, 2023, was as follows:

Primary Government – Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 1,316,215	$ 0	$ 0	$ 1,316,215
Construction in Progress	417,706	222,065	(639,771)	0
Total Capital Assets Not Depreciated	$ 1,733,921	$ 222,065	$ (639,771)	$ 1,316,215
Capital Assets Depreciated:				
Buildings and Improvements	$ 6,308,349	$ 0	$ 0	$ 6,308,349
Infrastructure	16,391,993	639,771	0	17,031,764
Other Capital Assets	9,068,541	442,792	(435,085)	9,076,248
Total Capital Assets Depreciated	$ 31,768,883	$ 1,082,563	$ (435,085)	$ 32,416,361
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 1,644,696	$ 140,503	$ 0	$ 1,785,199
Infrastructure	11,492,778	158,130	0	11,650,908
Other Capital Assets	6,332,691	567,667	(416,173)	6,484,185
Total Accumulated Depreciation	$ 19,470,165	$ 866,300	$ (416,173)	$ 19,920,292
Total Capital Assets Depreciated, Net	$ 12,298,718	$ 216,263	$ (18,912)	$ 12,496,069
Governmental Activities Capital Assets, Net	$ 14,032,639	$ 438,328	$ (658,683)	$ 13,812,284

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

Governmental Activities:

General Government	$	116,275
Finance		26,606
Administration of Justice		735
Public Safety		284,290
Public Health and Welfare		164,660
Social, Cultural, and Recreational Services		34,022
Highways/Public Works		239,712
Total Depreciation Expense - Governmental Activities	$	866,300

Net Investment in Capital Assets - Primary Government

Capital Assets	$	13,812,284
Less:		
Outstanding principal of capital debt and other capital borrowings		(1,300,000)
Net Investment in Capital Assets	$	12,512,284

Primary Government - Business-type Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 410,043	$ 0	$ 0	$ 410,043
Construction in Progress	1,208,956	1,791,288	0	3,000,244
Total Capital Assets Not Depreciated	$ 1,618,999	$ 1,791,288	$ 0	$ 3,410,287
Capital Assets Depreciated:				
Buildings and Improvements	$ 26,000	$ 0	$ 0	$ 26,000
Infrastructure	30,164,551	76,661	0	30,241,212
Other Capital Assets	1,335,525	362,247	(19,000)	1,678,772
Total Capital Assets Depreciated	$ 31,526,076	$ 438,908	$ (19,000)	$ 31,945,984
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 20,600	$ 225	$ 0	$ 20,825
Infrastructure	12,031,713	623,906	0	12,655,619
Other Capital Assets	757,747	215,440	(14,350)	958,837
Total Accumulated Depreciation	$ 12,810,060	$ 839,571	$ (14,350)	$ 13,635,281
Total Capital Assets Depreciated, Net	$ 18,716,016	$ (400,663)	$ (4,650)	$ 18,310,703
Governmental Activities Capital Assets, Net	$ 20,335,015	$ 1,390,625	$ (4,650)	$ 21,720,990

Net Investment in Capital Assets - Business-type Activities

Capital Assets	$ 21,720,990
Less:	
Outstanding principal of capital debt and other capital borrowings	(4,865,889)
Net Investment in Capital Assets	$ 16,855,101

Discretely Presented School Department - Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 840,586	$ 0	$ 0	$ 840,586
Total Capital Assets Not Depreciated	$ 840,586	$ 0	$ 0	$ 840,586
Capital Assets Depreciated:				
Buildings and Improvements	$ 27,016,782	$ 494,756	$ 0	$ 27,511,538
Other Capital Assets	2,491,651	287,127	(56,470)	2,722,308
Intangibles	118,756	0	0	118,756
Total Capital Assets Depreciated	$ 29,627,189	$ 781,883	$ (56,470)	$ 30,352,602
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 12,757,213	$ 718,052	$ 0	$ 13,475,265
Other Capital Assets	1,058,001	156,090	(53,647)	1,160,444
Intangibles	106,779	5,749	0	112,528
Total Accumulated Depreciation	$ 13,921,993	$ 879,891	$ (53,647)	$ 14,748,237
Total Capital Assets Depreciated, Net	$ 15,705,196	$ (98,008)	$ (2,823)	$ 15,604,365
Governmental Activities Capital Assets, Net	$ 16,545,782	$ (98,008)	$ (2,823)	$ 16,444,951

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

Governmental Activities:

Instruction	$ 771,374
Support Services	108,517
Total Depreciation Expense - Governmental Activities	$ 879,891

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2023, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 161,000
Nonmajor governmental	Water and Sewer (enterprise fund)	20,262
"	General	11,120
"	Nonmajor governmental	446

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	$ 1,399,855

The payable of $1,399,855 from the school department to the primary government is for debt retirement.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2023, consisted of the following amounts:

Primary Government

	Transfers In		
Transfers Out	General Fund	Nonmajor Governmental Funds	Purpose
General Fund	$ 0	$ 122,315	QSCB subsidy payment
"	0	116,287	Capital purchases
Other Special Revenue Fund	1,377,025	0	"
Total	$ 1,377,025	$ 238,602	

Discretely Presented Hartsville/Trousdale County School Department

Transfer Out	Transfer In Nonmajor Governmental Fund	Purpose
General Purpose School Fund	$ 112,000	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 nine 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, 2023, all capital outlay notes and other loans outstanding will be retired from the General Debt Service Fund.

Capital outlay notes and other loans outstanding as of June 30, 2023, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-23
Direct Borrowing and Direct Placement:				
Capital Outlay Notes	2.62 %	6-1-29	$ 1,049,170	$ 655,207
Other Loans	Variable	5-25-37	8,276,036	4,633,855

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, 2023, the variable interest rate was 1.05 percent, and other fees totaled approximately 0.16 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, 2023, the variable interest rate was 1.05 percent, and other fees totaled approximately 0.16 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, 2023, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Notes - Direct Placement Principal	Interest	Total
2024	$ 101,207	$ 18,149	$ 119,356
2025	103,000	15,346	118,346
2026	106,000	12,493	118,493
2027	109,000	9,557	118,557
2028	112,000	6,537	118,537
2029	124,000	3,435	127,435
Total	$ 655,207	$ 65,517	$ $720,724

Year Ending June 30	Other Loans - Direct Placement Principal	Interest (1)	Other Fees	Total
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
2029-2033	1,352,048	81,727	26,949	1,460,724
2034-2037	1,030,000	18,209	14,460	1,062,669
Total	$ 4,663,855	$ 752,150	$ 85,419	$ 5,501,424

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

There is $561,310 available in the General Debt Service Fund to service long-term debt. Total debt per capita, including notes and other loans totaled $458 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.

School Department:

Description of Debt	Outstanding 6-30-23
Other Loans - Direct Placement	
Contributions from the General Purpose School Fund	
Qualified School Construction Bonds, Series 2010	$ 646,946
Energy Efficient School Improvements	752,909
Total	$ 1,399,855

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2023, was as follows:

Governmental Activities:	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2022	$ 1,019,000	$ 5,131,848
Reductions	(363,793)	(467,993)
Balance, June 30, 2023	$ 655,207	$ 4,663,855
Balance Due Within One Year	$ 101,207	$ 474,122

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	$ 5,319,062
Less: Balance Due Within One Year - Debt	(575,329)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 4,743,733

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

Revenue Bonds

Revenue bonds were issued for original terms of up to 40 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2023, will be retired from the Water and Sewer Fund.

Revenue bonds outstanding as of June 30, 2023, for business-type activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-23
Revenue Bonds	1.88 to 2.25 %	11-1-57	$ 5,455,000	$ 4,865,889

The annual requirements to amortize all revenue bonds outstanding as of June 30, 2023, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2024	$ 107,860	$ 96,723	$ 204,583
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
2029-2033	587,961	406,359	994,320
2034-2038	649,703	344,618	994,321
2039-2043	717,983	276,337	994,320
2044-2048	793,466	200,854	994,320
2049-2053	877,048	117,272	994,320
2054-2058	701,979	28,178	730,157
Total	$ 4,865,889	$ 1,835,908	$ 6,701,797

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2023, was as follows:

Business-Type Activities:

	Bonds
Balance, July 1, 2022	$ 4,966,121
Reductions	(100,232)
Balance, June 30, 2023	$ 4,865,889
Balance Due Within One Year	$ 107,860

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	$	4,865,889
Less: Balance Due Within One Year - Debt		(107,860)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$	4,758,029

E. Long-term Obligations

Primary Government

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Compensated Absences	Landfill Postclosure Care Cost
Balance, July 1, 2022	$ 118,325	$ 90,295
Additions	255,667	4,944
Reductions	(203,457)	(22,574)
Balance, June 30, 2023	$ 170,535	$ 72,665
Balance Due Within One Year	$ 26,858	$ 33,000

	Other Postemployment Benefits	Net Pension Liability - Agent Plan*
Balance, July 1, 2022	$ 47,069	$ (1,324,668)
Additions	19,067	2,041,208
Reductions	(17,424)	(370,625)
Balance, June 30, 2023	$ 48,712	$ 345,915
Balance Due Within One Year	$ 0	$ 0

* At July 1, 2022, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2023	$	637,827
Less: Balance Due Within One Year - Other		(59,858)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	577,969

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, 2023, was as follows:

Business-type Activities:

	Compensated Absences	Net Pension Liability - Agent Plan*
Balance, July 1, 2022	$ 29,818	$ (228,555)
Additions	52,751	693,373
Reductions	(49,113)	(347,315)
Balance, June 30, 2023	$ 33,456	$ 117,503
Balance Due Within One Year	$ 33,456	$ 0

* At July 1, 2022, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2023	$	150,959
Less: Balance Due Within One Year - Other		(33,456)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$	117,503

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, 2023, was as follows:

Governmental Activities:

	Other Postemployment Benefits	Net Pension Liability - Agent Plan*
Balance, July 1, 2022	$ 1,188,934	$ (375,528)
Additions	216,364	497,563
Reductions	(273,154)	(66,217)
Balance, June 30, 2023	$ 1,132,144	$ 55,818
Balance Due Within One Year	$ 0	$ 0

* At July 1, 2022, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2023	$ 1,187,962
Less: Due Within One Year - Other	0
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 1,187,962

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, 2023, were $26,040. 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 Hartsville/Trousdale County 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 Changes

GASB Statement No. 91, *Conduit Debt Obligations,* became effective for fiscal year ending June 30, 2023. This statement clarifies what is considered conduit debt and the requirements of when to disclose liabilities and commitments concerning conduit debt.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* became effective for fiscal year ending June 30, 2023. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, became effective for fiscal year ending June 30, 2023. This standard establishes a definition for SBITAs and provides uniform guidance for accounting and financial reporting for transactions that meet that definition. This statement also establishes criteria for the recognition of implementation costs and requires a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

GASB Statement No. 99, *Omnibus 2022*, 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 including Financial Guarantees; Derivative Instruments; Leases, PPPs, and SBITAs; LIBOR rate replacement; and other technical updates and corrections.

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 is involved in some pending lawsuits. The metropolitan government attorney estimates that any claims resulting from such litigation would not materially affect the county's financial statements.

D. Change in Administration

On August 31, 2022, Stephen Chambers left the Office of County Mayor and was succeeded by Jack McCall.

E. 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 $72,665 reported as postclosure care liability at June 30, 2023, represents amounts based on what it would cost to perform all postclosure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. 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, 2023.

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

G. 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, and non-certified employees of the discretely presented metropolitan school department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprised 66.62 percent, the water department employees comprised 22.63 percent, and the non-certified employees of the discretely presented school department comprised 10.75 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, 2022, 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	216
Active Employees	196
Total	490

Former City of Hartsville Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	34
Inactive Employees Entitled to But Not Yet Receiving Benefits	30
Active Employees	2
Total	66

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, 2023, the employer contributions for the Metropolitan Government Plan were $435,364 based on a rate of 5.88 percent of covered payroll. For the year ended June 30, 2023, the employer contributions for the Former City of Hartsville Plan were $11,991 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, 2022, 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, 2022, 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, 2022, 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 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, 2021	$ 19,639,753	$ 21,568,506	$ (1,928,753)
Changes for the Year:			
Service Cost	$ 632,455	$ 0	$ 632,455
Interest	1,346,370	0	1,346,370
Differences Between Expected and Actual Experience	358,315	0	358,315
Contributions-Employer	0	367,062	(367,062)
Contributions-Employees	0	367,064	(367,064)
Net Investment Income	0	(826,344)	826,344
Benefit Payments, Including Refunds of Employee Contributions	(651,985)	(651,985)	0
Administrative Expense	0	(18,631)	18,631
Net Changes	$ 1,685,155	$ (762,834)	$ 2,447,989
Balance, June 30, 2022	$ 21,324,908	$ 20,805,672	$ 519,236

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	66.62%	$ 14,206,654	$ 13,860,739	$ 345,915
Water Department	22.63%	4,825,827	4,708,324	117,503
School Department	10.75%	2,292,427	2,236,609	55,818
Total		$ 21,324,908	$ 20,805,672	$ 519,236

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, 2021	$ 6,097,481	$ 7,600,094	$ (1,502,613)
Changes for the Year:			
Service Cost	$ 6,670	$ 0	$ 6,670
Interest	401,481	0	401,481
Differences Between Expected and Actual Experience	(47,006)	0	(47,006)
Contributions-Employer	0	9,491	(9,491)
Net Investment Income	0	(284,949)	284,949
Benefit Payments, Including Refunds of Employee Contributions	(312,567)	(312,567)	0
Administrative Expense	0	(197)	197
Net Changes	$ 48,578	$ (588,222)	$ 636,800
Balance, June 30, 2022	$ 6,146,059	$ 7,011,872	$ (865,813)

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	$ 3,636,622	$ 519,236	$ (2,042,433)
Former City of Hartsville Plan	$ (177,003)	$ (865,813)	$ (1,445,270)

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, 2023, the Metropolitan Government Plan recognized pension expense (negative pension expense) of $321,501 and the Former City of

Hartsville Plan recognized pension expense (negative pension expense) of ($131,527).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, 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	$ 522,243	$ 217,068
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	63,492	0
Changes in Assumptions	995,623	0
Contributions Subsequent to the Measurement Date of June 30, 2022 (1)	435,364	N/A
Total	$ 2,016,722	$ 217,068

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2022," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 1,344,995	$ 144,611
Water Department	415,683	49,122
School Department	256,043	23,335
Total	$ 2,016,721	$ 217,068

Former City Of Hartsville Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 0	$ 23,503
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,413
Contributions Subsequent to the Measurement Date of June 30, 2022 (1)	11,991	N/A
Total	$ 11,991	$ 24,916

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2022," will be recognized as a reduction (increase) to net pension liability (asset) in the subsequent measurement 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
2024	$ 230,520	$ (68,659)
2025	143,459	(42,812)
2026	177,229	(70,991)
2027	813,080	157,544
2028	0	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 66.62 percent, the water department employees comprise 22.63 percent, and the non-certified employees of the discretely presented school department comprise 10.75 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, 2023, to the Teacher Retirement Plan were $83,887, which is 2.87 percent of covered payroll. In addition, employer contributions of $29,324, which is 1.13 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, 2023, the school department reported a liability (asset) of ($43,927) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, the school department's proportion was 0.145008 percent. The proportion as of June 30, 2021, was 0.141909 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of $62,265.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, 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	$ 2,402	$ 26,688
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	13,846	0
Changes in Assumptions	51,458	0
Changes in Proportion of Net Pension Liability (Asset)	8,025	6,806
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	83,887	N/A
Total	$ 159,618	$ 33,494

The school department's employer contributions of $83,887, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the pension liability (asset) in the year ending June 30, 2024. 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
2024	$ 1,194
2025	1,335
2026	(940)
2027	23,176
2028	2,730
Thereafter	14,743

Actuarial Assumptions. The total pension liability as of the June 30, 2022, 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, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the 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:

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)	$ 230,589	$ (43,927)	$ (244,407)

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, 2023, to the Teacher Legacy Pension Plan were $320,894, which is 8.69 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, 2023, the school department reported a liability (asset) of ($1,381,285) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, 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, 2022, the school department's proportion was 0.112629 percent. The proportion measured at June 30, 2021, was 0.114503 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of $8,420.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, 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	$ 227,216	$ 233,395
Changes in Assumptions	865,308	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	23,619	0
Changes in Proportion of Net Pension Liability (Asset)	27,447	15,591
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	320,894	N/A
Total	$ 1,464,484	$ 248,986

The school department's employer contributions of $320,894 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2024. 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
2024	$ 140,708
2025	257,709
2026	(232,853)
2027	729,041
2028	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, 2022, 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, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the 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:

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)	$ 2,735,849	$ (1,381,285)	$ (4,810,583)

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 $145,518 and teachers contributed $63,299 to this deferred compensation pension plan.

H. 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 meet 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, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2022, 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	3.54%
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 8.37% for pre-65 retirees in the 2022 calendar year, and decreasing annually over a 7-year period to an ultimate trend rate of 4.5%
Retirees Share of Benefit Related Cost	Discussed under each plan

The discount rate was 3.54%, based on the daily rate of Bond Buyer's 20-year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2022, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2022, 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 non-disabled pre-retirement mortality projected generationally with MP-2020 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2020 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10 percent load, projected generationally from 2018 with MP-2020.

Changes in Assumptions. The discount rate changed from 2.16 percent as of the beginning of the measurement period to 3.54 percent as of the measurement date of June 30, 2022. This change in assumption decreased 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 7.36 percent to 8.37 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, 2022, the following employees were covered by the benefit terms:

	Total
Inactive Employees Currently Receiving Benefit Payments	10
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	1
Active Employees Eligible for Benefits	0
Total	11

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, 2023, the metropolitan government paid $4,971 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, 2022	$ 47,069
Changes for the Year:	
Service Cost	80
Interest	978
Difference between Expected and Actuarial Experience	9,770
Changes in Assumptions and Other Inputs	(5,378)
Benefit Payments	(3,807)
Net Changes	$ 1,643
Balance June 30, 2023	$ 48,712

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the metropolitan government recognized OPEB expense of $2,094. At June 30, 2023, 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
Changes of Assumptions/Inputs	$ 0	$ 4,054
Net Difference Between Projected and Benefits paid after the measurement date of June 30, 2022	4,971	0
Total	$ 4,971	$ 4,054

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
2024	$ (1,397)
2025	(1,397)
2026	(1,260)
2027	0
2028	0
Thereafter	0

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

Sensitivity of Proportionate Share 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	2.54%	3.54%	4.54%
Total OPEB Liability	$ 52,508	$ 48,712	$ 45,377

Sensitivity of Proportionate Share 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 the retiree premiums. The school department does not provide a direct subsidy and is only subject to the implicit subsidy.

Employees Covered by Benefit Terms

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

Inactive Employees or Beneficiaries Currently Receiving Benefits	6
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees Eligible for Benefits	90
Total	96

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 $33,007 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 62.1355%	State of TN 37.8645%	Total OPEB Liability
Balance July 1, 2021	$ 1,188,934	$ 659,955	$ 1,848,889
Changes for the Year:			
Service Cost	$ 67,673	$ 41,239	$ 108,912
Interest	25,945	15,811	41,756
Difference between Expected and Actuarial Experience	50,141	30,556	80,697
Changes in Proportion	(40,118)	40,118	0
Changes in Assumptions and Other Inputs	(129,630)	(78,995)	(208,625)
Benefit Payments	(30,802)	(18,770)	(49,572)
Net Changes	$ (56,790)	$ 29,958	$ (26,832)
Balance June 30, 2022	$ 1,132,144	$ 689,913	$ 1,822,057

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 $68,160 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 62.1355 percent and the State of Tennessee's share was 37.8645 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department recognized OPEB expense of $166,223, including the state's share of the expense. At June 30, 2023, 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	$ 163,497	$ 115,080
Changes of Assumptions/Inputs	207,905	180,072
Changes in Proportion	32,067	77,597
Benefits Paid After the Measurement Date of June 30, 2022	33,007	0
Total	$ 436,476	$ 372,749

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
2024	$ 4,445
2025	4,445
2026	4,445
2027	4,445
2028	4,445
Thereafter	8,495

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 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Proportionate Share of the Collective Total OPEB Liability	$ 1,224,836	$ 1,132,144	$ 1,044,846

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 7.37 to 3.5%	Current Rate 8.37 to 4.5%	1% Increase 9.37 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 1,003,072	$ 1,132,144	$ 1,285,014

I. 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 $25,000 (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 $25,000.

J. Subsequent Events

On July 10, 2023, Hartsville/Trousdale County Government issued a $1,900,000 capital outlay note for school capital projects.

On July 12, 2023, Hartsville/Trousdale County Government issued $3,264,000 in general obligation refunding bonds.

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	2022
Total Pension Liability									
Service Cost	$ 324,033	$ 322,705	$ 333,310	$ 352,055	$ 395,965	$ 431,428	$ 516,278	$ 519,424	$ 632,455
Interest	823,533	846,208	935,040	955,805	1,052,559	1,093,767	1,196,433	1,234,660	1,346,370
Differences Between Actual and Expected Experience	(324,548)	578,032	(464,127)	650,290	(258,111)	465,171	(542,667)	213,834	358,315
Changes in Assumptions	0	0	0	355,469	0	0	0	1,493,435	0
Benefit Payments, Including Refunds of Employee Contributions	(442,202)	(596,531)	(549,717)	(542,489)	(624,601)	(690,356)	(627,915)	(663,935)	(651,985)
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	$ 1,685,155
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	19,639,753
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	$ 21,324,908
Plan Fiduciary Net Position									
Contributions - Employer	$ 339,027	$ 333,061	$ 350,935	$ 403,355	$ 268,270	$ 299,669	$ 325,024	$ 345,099	$ 367,062
Contributions - Employee	222,366	208,932	221,552	254,644	268,271	299,670	325,025	345,098	367,064
Net Investment Income	1,701,552	369,129	327,041	1,442,366	1,176,110	1,134,773	809,707	4,422,026	(826,344)
Benefit Payments, Including Refunds of Employee Contributions	(442,202)	(596,531)	(549,717)	(542,489)	(624,601)	(690,356)	(627,915)	(663,935)	(651,985)
Administrative Expense	(5,638)	(7,542)	(11,404)	(13,824)	(15,603)	(15,326)	(16,628)	(16,697)	(18,631)
Other	0	0	23,279	0	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	$ (762,834)
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	21,568,506
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	$ 20,805,672
Net Pension Liability (Asset), Ending (a - b)	$ (749,704)	$ 93,661	$ (13,519)	$ 213,559	$ (293,076)	$ (21,496)	$ (294,580)	$ (1,928,753)	$ 519,236
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%	97.57%
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	$ 7,341,215
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)%	7.07%

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	2022
Total Pension Liability									
Service Cost	$ 68,313	$ 69,023	$ 69,318	$ 69,812	$ 44,822	$ 44,641	$ 46,581	$ 45,707	$ 6,670
Interest	389,623	398,659	399,569	410,643	403,694	392,545	406,142	416,823	401,481
Differences Between Actual and Expected Experience	(93,087)	(201,895)	(56,988)	(241,783)	(307,295)	47,213	3,745	(276,436)	(47,006)
Changes in Assumptions	0	0	0	163,864	0	0	0	363,763	0
Benefit Payments, Including Refunds of Employee Contributions	(239,305)	(250,855)	(257,048)	(272,434)	(296,731)	(292,927)	(304,647)	(311,902)	(312,567)
Net Change in Total Pension Liability	$ 125,544	$ 14,932	$ 154,851	$ 130,102	$ (155,510)	$ 191,472	$ 151,821	$ 237,955	$ 48,578
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	6,097,481
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	$ 6,146,059
Plan Fiduciary Net Position									
Contributions - Employer	$ 153,731	$ 150,371	$ 149,759	$ 33,973	$ 27,258	$ 41,140	$ 11,369	$ 11,623	$ 9,491
Contributions - Employee	10,663	0	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	(284,949)
Benefit Payments, Including Refunds of Employee Contributions	(239,305)	(250,855)	(257,048)	(272,434)	(296,731)	(292,927)	(304,647)	(311,902)	(312,567)
Administrative Expense	(958)	(904)	(1,286)	25	(285)	(267)	(266)	(241)	(197)
Net Change in Plan Fiduciary Net Position	$ 701,628	$ 64,077	$ 35,522	$ 373,968	$ 208,597	$ 193,241	$ 11,643	$ 1,288,827	$ (588,222)
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	7,600,094
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	$ 7,011,872
Net Pension Liability (Asset), Ending (a - b)	$ (52,361)	$ (101,506)	$ 17,823	$ (226,043)	$ (590,150)	$ (591,919)	$ (451,741)	$ (1,502,613)	$ (865,813)
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%	114.09%
Covered Payroll	$ 764,071	$ 757,537	$ 754,454	$ 171,149	$ 137,319	$ 144,097	$ 139,666	$ 142,784	$ 116,602
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)%	(742.54)%

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	2023
Actuarially Determined Contribution	$ 339,027	$ 333,061	$ 350,935	$ 403,355	$ 242,515	$ 282,288	$ 279,521	$ 296,785	$ 315,673	$ 435,364
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)	(367,062)	(435,364)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ (25,755)	$ (17,381)	$ (45,503)	$ (48,314)	$ (51,389)	$ 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	$ 7,341,215	$ 7,404,141
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%	5.88%

Note: 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	2023
Actuarially Determined Contribution	$ 153,731	$ 150,371	$ 149,759	$ 33,973	$ 27,258	$ 41,140	$ 11,369	$ 11,623	$ 9,491	$ 11,991
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)	(11,991)
Contribution Deficiency (Excess)	$ 0	$ 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	$ 147,315
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%	8.14%

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	2023
Contractually Required Contribution	$ 15,712	$ 23,501	$ 36,390	$ 21,887	$ 32,917	$ 38,800	$ 41,371	$ 49,774	$ 83,887
Less: Contributions in Relation to the Contractually Required Contribution	(15,712)	(23,501)	(36,390)	(53,687)	(32,917)	(38,800)	(41,371)	(49,774)	(83,887)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ (31,800)	$ 0	$ 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	$ 2,919,644
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%

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	2023
Contractually Required Contribution	$ 434,589	$ 405,580	$ 368,220	$ 385,377	$ 355,815	$ 403,848	$ 389,052	$ 385,966	$ 381,774	$ 320,894
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)	(381,774)	(320,894)
Contribution Deficiency (Excess)	$ 0	$ 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	$ 3,706,539	$ 3,692,678
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%

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	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.189044%	0.133525%	0.138611%	0.153587%	0.160341%	0.151461%	0.141909%	0.145008%
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)	$ (43,927)
Covered Payroll	$ 392,786	$ 587,518	$ 909,760	$ 1,342,166	$ 1,696,752	$ 1,911,316	$ 2,048,048	$ 2,476,278
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)%	(1.77)%
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%	104.55%

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	2022
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%	0.112629%
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)	$ (1,381,285)
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	$ 3,706,539
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)%	(37.27)%
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%	104.42%

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

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	2022
Total OPEB Liability						
Service Cost	$ 4,794	$ 4,049	$ 131	$ 117	$ 241	$ 80
Interest	4,241	4,811	1,266	2,083	1,543	978
Differences Between Actual and Expected Experience	0	(100,617)	26,489	5,152	(16,839)	9,770
Changes in Assumptions or Other Inputs	(12,437)	(218)	628	8,437	(4,707)	(5,378)
Benefit Payments	(6,188)	(5,713)	(2,850)	(5,435)	(5,437)	(3,807)
Net Change in Total OPEB Liability	$ (9,590)	$ (97,688)	$ 25,664	$ 10,354	$ (25,199)	$ 1,643
Total OPEB Liability, Beginning	143,528	133,938	36,250	61,914	72,268	47,069
Total OPEB Liability, Ending	$ 133,938	$ 36,250	$ 61,914	$ 72,268	$ 47,069	$ 48,712
Covered Employee Payroll	N/A	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	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%
2022 3.54%

(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%
For the 2023 plan year - from 7.36% to 8.37%

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	2022
Total OPEB Liability						
Service Cost	$ 77,029	$ 70,610	$ 65,690	$ 63,142	$ 83,701	$ 108,912
Interest	39,237	46,710	42,978	50,284	37,057	41,756
Differences Between Actual and Expected Experience	0	(192,870)	304,113	(19,499)	(74,639)	80,697
Changes in Assumptions or Other Inputs	(67,487)	17,980	(113,583)	185,291	239,016	(208,625)
Benefit Payments	(72,638)	(75,381)	(49,790)	(52,771)	(58,310)	(49,572)
Net Change in Total OPEB Liability	$ (23,859)	$ (132,951)	$ 249,408	$ 226,447	$ 226,825	$ (26,832)
Total OPEB Liability, Beginning	1,303,019	1,279,160	1,146,209	1,395,617	1,622,064	1,848,889
Total OPEB Liability, Ending	$ 1,279,160	$ 1,146,209	$ 1,395,617	$ 1,622,064	$ 1,848,889	$ 1,822,057
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 458,162	$ 394,318	$ 509,440	$ 547,846	$ 659,955	$ 689,913
Employer Proportionate Share of the Total OPEB Liability	820,998	751,891	886,177	1,074,218	1,188,934	1,132,144
Covered Employee Payroll	$ 6,152,420	$ 6,391,221	$ 6,771,683	$ 6,838,143	$ 7,152,566	$ 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%	16.62%	14.45%

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%
2022 3.54%

(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%
For the 2023 plan year - from 7.36% to 8.37%

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, 2023

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for 2023 were calculated based on the July 1, 2021, 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	2.25%
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 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	2.125%

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

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.

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.

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, 2023

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
ASSETS						
Cash	$ 0	$ 0	$ 0	$ 0	$ 0	$ 214
Equity in Pooled Cash and Investments	2,238,038	1,196,781	556,771	110,472	1,216,202	0
Accounts Receivable	6,860	28,161	105,718	0	0	48
Allowance for Uncollectibles	0	0	(5,697)	0	0	0
Due from Other Governments	28,538	8	17	0	0	0
Due from Other Funds	20,262	0	0	0	0	0
Property Taxes Receivable	532,459	416,658	872,166	0	0	0
Allowance for Uncollectible Property Taxes	(44,445)	(35,156)	(73,586)	0	0	0
Total Assets	$ 2,781,712	$ 1,606,452	$ 1,455,389	$ 110,472	$ 1,216,202	$ 262
LIABILITIES						
Accounts Payable	$ 9,465	$ 14,153	$ 6,713	$ 0	$ 0	$ 0
Accrued Payroll	97,761	38,124	154,656	0	0	0
Due to Other Funds	446	2,873	1,102	0	0	0
Due to Other Governments	0	0	0	0	2,115,064	0
Due to Litigants, Heirs, and Others	0	0	0	0	0	262
Total Liabilities	$ 107,672	$ 55,150	$ 162,471	$ 0	$ 2,115,064	$ 262
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 470,337	$ 371,884	$ 778,467	$ 0	$ 0	$ 0
Deferred Delinquent Property Taxes	17,056	8,995	18,815	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	Constitu - tional Officers - Fees
DEFERRED INFLOWS OF RESOURCES (Cont.)						
Other Deferred/Unavailable Revenue	$ 0	$ 0	$ 51,276	$ 0	$ 0	$ 0
Total Deferred Inflows of Resources	$ 487,393	$ 380,879	$ 848,558	$ 0	$ 0	$ 0
FUND BALANCES						
Restricted:						
Restricted for General Government	$ 2,694	$ 0	$ 0	$ 0	$ 0	$ 0
Restricted for Public Safety	0	0	0	110,472	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	2,183,953	0	0	0	0	0
Committed for Public Health and Welfare	0	1,170,423	444,360	0	0	0
Committed for Debt Service	0	0	0	0	0	0
Unassigned	0	0	0	0	(898,862)	0
Total Fund Balances	$ 2,186,647	$ 1,170,423	$ 444,360	$ 110,472	$ (898,862)	$ 0
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,781,712	$ 1,606,452	$ 1,455,389	$ 110,472	$ 1,216,202	$ 262

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Fund	
	Highway / Public Works	Total	General Debt Service	General Capital Projects	Total Nonmajor Governmental Funds
ASSETS					
Cash	$ 0	$ 214	$ 0	$ 0	$ 214
Equity in Pooled Cash and Investments	1,637,189	6,955,453	568,411	314,484	7,838,348
Accounts Receivable	245	141,032	0	0	141,032
Allowance for Uncollectibles	0	(5,697)	0	0	(5,697)
Due from Other Governments	542,908	571,471	10	0	571,481
Due from Other Funds	446	20,708	11,120	0	31,828
Property Taxes Receivable	121,924	1,943,207	517,732	0	2,460,939
Allowance for Uncollectible Property Taxes	(10,360)	(163,547)	(42,930)	0	(206,477)
Total Assets	$ 2,292,352	$ 9,462,841	$ 1,054,343	$ 314,484	$ 10,831,668
LIABILITIES					
Accounts Payable	$ 197,543	$ 227,874	$ 18,747	$ 0	$ 246,621
Accrued Payroll	29,596	320,137	0	0	320,137
Due to Other Funds	0	4,421	0	0	4,421
Due to Other Governments	0	2,115,064	0	0	2,115,064
Due to Litigants, Heirs, and Others	0	262	0	0	262
Total Liabilities	$ 227,139	$ 2,667,758	$ 18,747	$ 0	$ 2,686,505
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 108,821	$ 1,729,509	$ 466,828	$ 0	$ 2,196,337
Deferred Delinquent Property Taxes	2,561	47,427	7,458	0	54,885

(Continued)

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Fund	
	Highway / Public Works	Total	General Debt Service	General Capital Projects	Total Nonmajor Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)					
Other Deferred/Unavailable Revenue	$ 161,373	$ 212,649	$ 0	$ 0	$ 212,649
Total Deferred Inflows of Resources	$ 272,755	$ 1,989,585	$ 474,286	$ 0	$ 2,463,871
FUND BALANCES					
Restricted:					
Restricted for General Government	$ 0	$ 2,694	$ 0	$ 0	$ 2,694
Restricted for Public Safety	0	110,472	0	0	110,472
Restricted for Highways/Public Works	1,792,458	1,792,458	0	0	1,792,458
Restricted for Debt Service	0	0	183,297	0	183,297
Restricted for Capital Projects	0	0	0	314,484	314,484
Committed:					
Committed for General Government	0	2,183,953	0	0	2,183,953
Committed for Public Health and Welfare	0	1,614,783	0	0	1,614,783
Committed for Debt Service	0	0	378,013	0	378,013
Unassigned	0	(898,862)	0	0	(898,862)
Total Fund Balances	$ 1,792,458	$ 4,805,498	$ 561,310	$ 314,484	$ 5,681,292
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,292,352	$ 9,462,841	$ 1,054,343	$ 314,484	$ 10,831,668

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, 2023

	Special Revenue Funds					
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Drug Control	Other General Government Fund	Constitu - tional Officers - Fees
Revenues						
Local Taxes	$ 619,869	$ 403,419	$ 823,169	$ 0	$ 0	$ 0
Licenses and Permits	119,190	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	49,085	0	0
Charges for Current Services	235,122	244,466	550,068	0	0	9,690
Other Local Revenues	900	54,654	82	0	5,772	0
State of Tennessee	354,535	6,882	0	0	0	0
Federal Government	0	0	0	0	126,720	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	$ 1,329,616	$ 709,421	$ 1,373,319	$ 49,085	$ 132,492	$ 9,690
Expenditures						
Current:						
Administration of Justice	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,690
Public Safety	558,291	0	0	19,388	0	0
Public Health and Welfare	281,997	676,603	1,339,428	0	5,965	0
Social, Cultural, and Recreational Services	5,500	0	0	0	0	0
Other Operations	110,394	33,397	0	0	57	0
Highways	20,508	0	0	0	0	0
Debt Service:						
Principal on Debt	0	0	0	0	0	0
Interest on Debt	0	0	0	0	0	0
Other Debt Service	0	0	0	0	0	0
Capital Projects	5,063	0	0	0	0	0
Total Expenditures	$ 981,753	$ 710,000	$ 1,339,428	$ 19,388	$ 6,022	$ 9,690

(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	Constitu - tional Officers - Fees
Excess (Deficiency) of Revenues Over Expenditures	$ 347,863	$ (579)	$ 33,891	$ 29,697	$ 126,470	$ 0
Other Financing Sources (Uses)						
Transfers In	$ 116,287	$ 0	$ 0	$ 0	$ 0	$ 0
Total Other Financing Sources (Uses)	$ 116,287	$ 0	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balances	$ 464,150	$ (579)	$ 33,891	$ 29,697	$ 126,470	$ 0
Fund Balance, July 1, 2022	1,722,497	1,171,002	410,469	80,775	(1,025,332)	0
Fund Balance, June 30, 2023	$ 2,186,647	$ 1,170,423	$ 444,360	$ 110,472	$ (898,862)	$ 0

(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 Fund	Capital Projects Fund	
	Highway / Public Works	Total	General Debt Service	General Capital Projects	Total Nonmajor Governmental Funds
Revenues					
Local Taxes	$ 116,236	$ 1,962,693	$ 359,917	$ 0	$ 2,322,610
Licenses and Permits	0	119,190	0	0	119,190
Fines, Forfeitures, and Penalties	0	49,085	0	0	49,085
Charges for Current Services	0	1,039,346	0	0	1,039,346
Other Local Revenues	35,587	96,995	20,388	0	117,383
State of Tennessee	2,131,475	2,492,892	0	0	2,492,892
Federal Government	0	126,720	0	0	126,720
Other Governments and Citizens Groups	0	0	286,181	300,000	586,181
Total Revenues	$ 2,283,298	$ 5,886,921	$ 666,486	$ 300,000	$ 6,853,407
Expenditures					
Current:					
Administration of Justice	$ 0	$ 9,690	$ 0	$ 0	$ 9,690
Public Safety	0	577,679	0	0	577,679
Public Health and Welfare	0	2,303,993	0	0	2,303,993
Social, Cultural, and Recreational Services	0	5,500	0	0	5,500
Other Operations	0	143,848	0	3,000	146,848
Highways	1,948,450	1,968,958	0	0	1,968,958
Debt Service:					
Principal on Debt	0	0	831,786	0	831,786
Interest on Debt	0	0	281,538	0	281,538
Other Debt Service	0	0	19,150	0	19,150
Capital Projects	0	5,063	0	4,200	9,263
Total Expenditures	$ 1,948,450	$ 5,014,731	$ 1,132,474	$ 7,200	$ 6,154,405

(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 Fund	Capital Projects Fund	
	Highway / Public Works	Total	General Debt Service	General Capital Projects	Total Nonmajor Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	$ 334,848	$ 872,190	$ (465,988)	$ 292,800	$ 699,002
Other Financing Sources (Uses)					
Transfers In	$ 0	$ 116,287	$ 122,315	$ 0	$ 238,602
Total Other Financing Sources (Uses)	$ 0	$ 116,287	$ 122,315	$ 0	$ 238,602
Net Change in Fund Balances	$ 334,848	$ 988,477	$ (343,673)	$ 292,800	$ 937,604
Fund Balance, July 1, 2022	1,457,610	3,817,021	904,983	21,684	4,743,688
Fund Balance, June 30, 2023	$ 1,792,458	$ 4,805,498	$ 561,310	$ 314,484	$ 5,681,292

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 619,869	$ 0	$ 0	$ 619,869	$ 581,235	$ 609,565	$ 10,304
Licenses and Permits	119,190	0	0	119,190	58,000	58,000	61,190
Charges for Current Services	235,122	0	0	235,122	230,000	230,000	5,122
Other Local Revenues	900	0	0	900	500	500	400
State of Tennessee	354,535	0	0	354,535	257,400	257,400	97,135
Total Revenues	$ 1,329,616	$ 0	$ 0	$ 1,329,616	$ 1,127,135	$ 1,155,465	$ 174,151
Expenditures							
Public Safety							
Sheriff's Department	$ 553,514	$ (4,923)	$ 14,677	$ 563,268	$ 583,470	$ 610,750	$ 47,482
Fire Prevention and Control	4,777	0	0	4,777	9,500	9,500	4,723
Public Health and Welfare							
Waste Pickup	281,997	(2,533)	0	279,464	358,519	358,519	79,055
Social, Cultural, and Recreational Services							
Parks and Fair Boards	0	(332,672)	332,672	0	0	0	0
Other Social, Cultural, and Recreational	5,500	0	0	5,500	5,000	5,500	0
Other Operations							
Other Charges	107,844	0	97,022	204,866	146,700	243,700	38,834
Employee Benefits	2,550	0	0	2,550	2,250	2,800	250
American Rescue Plan Act Grant #1	0	(17,355)	17,355	0	0	0	0
Highways							
Highway and Bridge Maintenance	20,508	0	10,700	31,208	100,000	100,000	68,792
Capital Projects							
Social, Cultural, and Recreation Projects	5,063	0	0	5,063	40,000	40,000	34,937
Highway and Street Capital Projects	0	0	0	0	87,475	87,475	87,475
Total Expenditures	$ 981,753	$ (357,483)	$ 472,426	$ 1,096,696	$ 1,332,914	$ 1,458,244	$ 361,548
Excess (Deficiency) of Revenues Over Expenditures	$ 347,863	$ 357,483	$ (472,426)	$ 232,920	$ (205,779)	$ (302,779)	$ 535,699

(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 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Other Financing Sources (Uses)							
Transfers In	$ 116,287	$ 0	$ 0	$ 116,287	$ 0	$ 0	$ 116,287
Total Other Financing Sources	$ 116,287	$ 0	$ 0	$ 116,287	$ 0	$ 0	$ 116,287
Net Change in Fund Balance	$ 464,150	$ 357,483	$ (472,426)	$ 349,207	$ (205,779)	$ (302,779)	$ 651,986
Fund Balance, July 1, 2022	1,722,497	(357,483)	0	1,365,014	1,558,726	1,558,726	(193,712)
Fund Balance, June 30, 2023	$ 2,186,647	$ 0	$ (472,426)	$ 1,714,221	$ 1,352,947	$ 1,255,947	$ 458,274

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 403,419	$ 0	$ 0	$ 403,419	$ 386,630	$ 386,630	$ 16,789
Charges for Current Services	244,466	0	0	244,466	220,000	220,000	24,466
Other Local Revenues	54,654	0	0	54,654	35,000	35,000	19,654
State of Tennessee	6,882	0	0	6,882	5,000	5,000	1,882
Total Revenues	$ 709,421	$ 0	$ 0	$ 709,421	$ 646,630	$ 646,630	$ 62,791
Expenditures							
Public Health and Welfare							
Convenience Centers	$ 425,938	$ (406,553)	$ 365,792	$ 385,177	$ 550,026	$ 549,693	$ 164,516
Recycling Center	61,630	(2,748)	4,991	63,873	63,540	63,873	0
Other Waste Disposal	180,225	0	0	180,225	225,000	225,000	44,775
Postclosure Care Costs	8,810	0	0	8,810	28,000	28,000	19,190
Other Operations							
Other Charges	33,397	0	0	33,397	46,000	46,000	12,603
Total Expenditures	$ 710,000	$ (409,301)	$ 370,783	$ 671,482	$ 912,566	$ 912,566	$ 241,084
Excess (Deficiency) of Revenues Over Expenditures	$ (579)	$ 409,301	$ (370,783)	$ 37,939	$ (265,936)	$ (265,936)	$ 303,875
Net Change in Fund Balance	$ (579)	$ 409,301	$ (370,783)	$ 37,939	$ (265,936)	$ (265,936)	$ 303,875
Fund Balance, July 1, 2022	1,171,002	(409,301)	0	761,701	716,949	716,949	44,752
Fund Balance, June 30, 2023	$ 1,170,423	$ 0	$ (370,783)	$ 799,640	$ 451,013	$ 451,013	$ 348,627

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, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 823,169	$ 0	$ 0	$ 823,169	$ 770,473	$ 800,473	$ 22,696
Charges for Current Services	550,068	0	0	550,068	500,000	500,000	50,068
Other Local Revenues	82	0	0	82	0	0	82
Total Revenues	$ 1,373,319	$ 0	$ 0	$ 1,373,319	$ 1,270,473	$ 1,300,473	$ 72,846
Expenditures							
Public Health and Welfare							
Ambulance/Emergency Medical Services	$ 1,339,428	$ (6,611)	$ 6,860	$ 1,339,677	$ 1,404,938	$ 1,434,938	$ 95,261
Total Expenditures	$ 1,339,428	$ (6,611)	$ 6,860	$ 1,339,677	$ 1,404,938	$ 1,434,938	$ 95,261
Excess (Deficiency) of Revenues Over Expenditures	$ 33,891	$ 6,611	$ (6,860)	$ 33,642	$ (134,465)	$ (134,465)	$ 168,107
Net Change in Fund Balance	$ 33,891	$ 6,611	$ (6,860)	$ 33,642	$ (134,465)	$ (134,465)	$ 168,107
Fund Balance, July 1, 2022	410,469	(6,611)	0	403,858	241,400	241,400	162,458
Fund Balance, June 30, 2023	$ 444,360	$ 0	$ (6,860)	$ 437,500	$ 106,935	$ 106,935	$ 330,565

Exhibit G-6

Hartsville/Trousdale County Government, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Fines, Forfeitures, and Penalties	$ 49,085	$ 0	$ 49,085	$ 16,000	$ 16,000	$ 33,085
Total Revenues	$ 49,085	$ 0	$ 49,085	$ 16,000	$ 16,000	$ 33,085
Expenditures						
Public Safety						
Drug Enforcement	$ 19,388	$ 637	$ 20,025	$ 21,250	$ 21,250	$ 1,225
Total Expenditures	$ 19,388	$ 637	$ 20,025	$ 21,250	$ 21,250	$ 1,225
Excess (Deficiency) of Revenues Over Expenditures	$ 29,697	$ (637)	$ 29,060	$ (5,250)	$ (5,250)	$ 34,310
Net Change in Fund Balance	$ 29,697	$ (637)	$ 29,060	$ (5,250)	$ (5,250)	$ 34,310
Fund Balance, July 1, 2022	80,775	0	80,775	85,276	85,276	(4,501)
Fund Balance, June 30, 2023	$ 110,472	$ (637)	$ 109,835	$ 80,026	$ 80,026	$ 29,809

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Other Local Revenues	$ 5,772	$ 5,772	$ 5,772	$ 0
Federal Government	126,720	126,720	126,720	0
Total Revenues	$ 132,492	$ 132,492	$ 132,492	$ 0
Expenditures				
Public Health and Welfare				
Ambulance/Emergency Medical Services	$ 5,965	$ 5,965	$ 5,965	$ 0
Other Operations				
Other Charges	57	57	57	0
Total Expenditures	$ 6,022	$ 6,022	$ 6,022	$ 0
Excess (Deficiency) of Revenues Over Expenditures	$ 126,470	$ 126,470	$ 126,470	$ 0
Net Change in Fund Balance	$ 126,470	$ 126,470	$ 126,470	$ 0
Fund Balance, July 1, 2022	(1,025,332)	0	0	(1,025,332)
Fund Balance, June 30, 2023	$ (898,862)	$ 126,470	$ 126,470	$ (1,025,332)

Exhibit G-8

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 116,236	$ 112,082	$ 119,101	$ (2,865)
Other Local Revenues	35,587	700	35,780	(193)
State of Tennessee	2,131,475	1,739,595	2,000,033	131,442
Total Revenues	$ 2,283,298	$ 1,852,377	$ 2,154,914	$ 128,384
Expenditures				
Highways				
Administration	$ 235,910	$ 250,456	$ 252,981	$ 17,071
Highway and Bridge Maintenance	1,015,615	1,418,131	1,430,231	414,616
Operation and Maintenance of Equipment	232,757	241,700	273,101	40,344
Other Charges	73,027	75,275	77,369	4,342
Employee Benefits	93,739	89,100	98,605	4,866
Capital Outlay	297,402	387,000	631,912	334,510
Total Expenditures	$ 1,948,450	$ 2,461,662	$ 2,764,199	$ 815,749
Excess (Deficiency) of Revenues Over Expenditures	$ 334,848	$ (609,285)	$ (609,285)	$ 944,133
Net Change in Fund Balance	$ 334,848	$ (609,285)	$ (609,285)	$ 944,133
Fund Balance, July 1, 2022	1,457,610	1,020,926	1,020,926	436,684
Fund Balance, June 30, 2023	$ 1,792,458	$ 411,641	$ 411,641	$ 1,380,817

Exhibit G-9

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 359,917	$ 341,932	$ 348,932	$ 10,985
Other Local Revenues	20,388	15,000	15,000	5,388
Other Governments and Citizens Groups	286,181	159,450	279,150	7,031
Total Revenues	$ 666,486	$ 516,382	$ 643,082	$ 23,404
Expenditures				
Principal on Debt				
General Government	$ 236,000	$ 236,000	$ 236,000	$ 0
Education	595,786	375,432	595,788	2
Interest on Debt				
General Government	51,601	46,050	49,050	(2,551)
Education	229,937	208,714	220,852	(9,085)
Other Debt Service				
General Government	12,207	20,570	20,570	8,363
Education	6,943	7,020	7,020	77
Total Expenditures	$ 1,132,474	$ 893,786	$ 1,129,280	$ (3,194)
Excess (Deficiency) of Revenues Over Expenditures	$ (465,988)	$ (377,404)	$ (486,198)	$ 20,210
Other Financing Sources (Uses)				
Transfers In	$ 122,315	$ 0	$ 242,222	$ (119,907)
Total Other Financing Sources	$ 122,315	$ 0	$ 242,222	$ (119,907)
Net Change in Fund Balance	$ (343,673)	$ (377,404)	$ (243,976)	$ (99,697)
Fund Balance, July 1, 2022	904,983	947,693	947,693	(42,710)
Fund Balance, June 30, 2023	$ 561,310	$ 570,289	$ 703,717	$ (142,407)

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, 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, 2023

	Custodial Funds				
	Constitutional Officers - Custodial	Other Custodial	Judicial District Drug	District Attorney General	Total
ASSETS					
Cash	$ 944,760	$ 0	$ 64,156	$ 0	$ 1,008,916
Equity in Pooled Cash and Investments	0	54,698	474,665	18,959	548,322
Accounts Receivable	535	0	12,600	0	13,135
Total Assets	$ 945,295	$ 54,698	$ 551,421	$ 18,959	$ 1,570,373
LIABILITIES					
Accounts Payable	$ 0	$ 0	$ 23,342	$ 0	$ 23,342
Due to Other Governments	0	0	9,864	0	9,864
Due to Litigants, Heirs, and Others	0	0	51,381	0	51,381
Total Liabilities	$ 0	$ 0	$ 84,587	$ 0	$ 84,587
NET POSITION					
Restricted for Individuals, Organizations, and Other Governments	$ 945,295	$ 54,698	$ 466,834	$ 18,959	$ 1,485,786
Total Net Position	$ 945,295	$ 54,698	$ 466,834	$ 18,959	$ 1,485,786

Exhibit H-2

Hartsville/Trousdale County Government, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2023

	Custodial Funds				
	Constitutional Officers - Custodial	Other Custodial	Judicial District Drug	District Attorney General	Total
ADDITIONS					
Fines/Fees and Other Collections	$ 3,345,542	$ 0	$ 0	$ 0	$ 3,345,542
Drug Task Force Collections	0	0	317,325	0	317,325
District Attorney General Collections	0	299	0	25,989	26,288
Total Additions	$ 3,345,542	$ 299	$ 317,325	$ 25,989	$ 3,689,155
DEDUCTIONS					
Payments to State	$ 1,420,429	$ 0	$ 0	$ 0	$ 1,420,429
Payments to Cities, Individuals, and Others	1,881,137	0	0	0	1,881,137
Payments of Drug Task Force Expenses	0	0	265,958	0	265,958
Payment of District Attorney General Expenses	0	56,838	0	34,745	91,583
Total Deductions	$ 3,301,566	$ 56,838	$ 265,958	$ 34,745	$ 3,659,107
Change in Net Position	$ 43,976	$ (56,539)	$ 51,367	$ (8,756)	$ 30,048
Net Position July 1, 2022	901,319	111,237	415,467	27,715	1,455,738
Net Position June 30, 2023	$ 945,295	$ 54,698	$ 466,834	$ 18,959	$ 1,485,786

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, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:				
Instruction	$ 8,550,013	$ 48,200	$ 1,552,327	$ (6,949,486)
Support Services	5,932,811	22,077	92,853	(5,817,881)
Operation of Non-instructional Services	1,768,450	488,322	1,549,165	269,037
Total Governmental Activities	$ 16,251,274	$ 558,599	$ 3,194,345	$ (12,498,330)
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				$ 1,665,147
Local Option Sales Tax				1,095,770
Business Tax				34,320
Mixed Drink Tax				10,331
Grants and Contributions Not Restricted to Specific Programs				10,933,640
Unrestricted Investment Income				12,725
Miscellaneous				11,289
Total General Revenues				$ 13,763,222
Change in Net Position				$ 1,264,892
Net Position, July 1, 2022				21,449,969
Net Position, June 30, 2023				$ 22,714,861

Exhibit I-2

Hartsville/Trousdale County Government, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Hartsville/Trousdale County School Department
June 30, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 242,580	$ 0	$ 242,580
Equity in Pooled Cash and Investments	4,374,593	26,016	0	722,330	5,122,939
Accounts Receivable	3,230	0	0	0	3,230
Due from Other Governments	704,829	148,790	0	17,291	870,910
Property Taxes Receivable	1,737,726	0	0	0	1,737,726
Allowance for Uncollectible Property Taxes	(147,933)	0	0	0	(147,933)
Restricted Assets	212,274	0	0	0	212,274
Total Assets	$ 6,884,719	$ 174,806	$ 242,580	$ 739,621	$ 8,041,726
LIABILITIES					
Accounts Payable	$ 271,839	$ 11,595	$ 4,310	$ 1,000	$ 288,744
Accrued Payroll	82,958	25,441	0	4,975	113,374
Payroll Deductions Payable	257,083	37,770	0	300	295,153
Total Liabilities	$ 611,880	$ 74,806	$ 4,310	$ 6,275	$ 697,271
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 1,550,000	$ 0	$ 0	$ 0	$ 1,550,000
Deferred Delinquent Property Taxes	38,989	0	0	0	38,989
Other Deferred/Unavailable Revenue	128,040	0	0	0	128,040
Total Deferred Inflows of Resources	$ 1,717,029	$ 0	$ 0	$ 0	$ 1,717,029

(Continued)

Hartsville/Trousdale County Government, Tennessee
Balance Sheet - 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
FUND BALANCES					
Restricted:					
Restricted for Education	$ 116,336	$ 0	$ 238,270	$ 733,346	$ 1,087,952
Restricted for Hybrid Retirement Stabilization Funds	212,274	0	0	0	212,274
Committed:					
Committed for Education	2,521,772	100,000	0	0	2,621,772
Unassigned	1,705,428	0	0	0	1,705,428
Total Fund Balances	$ 4,555,810	$ 100,000	$ 238,270	$ 733,346	$ 5,627,426
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 6,884,719	$ 174,806	$ 242,580	$ 739,621	$ 8,041,726

Exhibit I-3

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, 2023

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)		$ 5,627,426
(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	14,036,273	
Add: other capital assets net of accumulated depreciation	1,561,864	
Add: intangibles net of accumulated depreciation	6,228	16,444,951
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: net pension liability - agent plan	$ (55,818)	
Less: OPEB liability	(1,132,144)	
Less: contributions due on primary government debt	(1,399,855)	(2,587,817)
(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	$ 1,880,145	
Less: deferred inflows of resources related to pensions	(305,815)	
Add: deferred outflows of resources related to OPEB	436,476	
Less: deferred inflows of resources related to OPEB	(372,749)	1,638,057
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - teacher retirement plan	$ 43,929	
Add: net pension asset - teacher legacy pension plan	1,381,286	1,425,215
(5) Other long term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		167,029
Net position of governmental activities (Exhibit A)		$ 22,714,861

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, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
Revenues					
Local Taxes	$ 3,060,527	$ 0	$ 0	$ 0	$ 3,060,527
Licenses and Permits	846	0	0	0	846
Charges for Current Services	58,457	0	0	54,283	112,740
Other Local Revenues	46,589	0	434,039	3,541	484,169
State of Tennessee	10,158,629	0	0	7,750	10,166,379
Federal Government	42,642	2,416,133	0	1,115,679	3,574,454
Total Revenues	$ 13,367,690	$ 2,416,133	$ 434,039	$ 1,181,253	$ 17,399,115
Expenditures					
Current:					
Instruction	$ 7,393,657	$ 1,017,680	$ 0	$ 0	$ 8,411,337
Support Services	4,270,433	1,237,675	0	0	5,508,108
Operation of Non-Instructional Services	219,632	0	410,102	1,145,891	1,775,625
Capital Outlay	469,301	160,778	0	0	630,079
Debt Service:					
Other Debt Service	286,122	0	0	0	286,122
Total Expenditures	$ 12,639,145	$ 2,416,133	$ 410,102	$ 1,145,891	$ 16,611,271
Excess (Deficiency) of Revenues Over Expenditures	$ 728,545	$ 0	$ 23,937	$ 35,362	$ 787,844
Other Financing Sources (Uses)					
Insurance Recovery	$ 6,031	$ 0	$ 0	$ 0	$ 6,031
Transfers In	0	0	0	112,000	112,000
Transfers Out	(112,000)	0	0	0	(112,000)
Total Other Financing Sources (Uses)	$ (105,969)	$ 0	$ 0	$ 112,000	$ 6,031
Net Change in Fund Balances	$ 622,576	$ 0	$ 23,937	$ 147,362	$ 793,875
Fund Balance, July 1, 2022	3,933,234	100,000	214,333	585,984	4,833,551
Fund Balance, June 30, 2023	$ 4,555,810	$ 100,000	$ 238,270	$ 733,346	$ 5,627,426

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, 2023

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)		$ 793,875
(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	$ 781,883	
Less: current-year depreciation expense	(879,891)	(98,008)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donation) is to decrease net position.		(2,823)
(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, 2022	$ (115,138)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	167,029	51,891
(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		268,993
(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	$ 56,790	
Change in deferred outflows of resources related to pensions	(314,770)	
Change in deferred inflows of resources related to pensions	4,729,441	
Change in deferred outflows of resources related to OPEB	(12,126)	
Change in deferred inflows of resources related to OPEB	(109,720)	
Change in net pension asset/liability - agent plan	(431,346)	
Change in net pension asset - teacher retirement plan	(109,789)	
Change in net pension asset - teacher legacy pension plan	(3,557,516)	250,964
Change in net position of governmental activities (Exhibit B)		$ 1,264,892

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 3,060,527	$ 2,778,881	$ 2,778,881	$ 281,646
Licenses and Permits	846	650	650	196
Charges for Current Services	58,457	29,500	29,500	28,957
Other Local Revenues	46,589	35,050	45,550	1,039
State of Tennessee	10,158,629	9,632,818	11,396,847	(1,238,218)
Federal Government	42,642	0	39,709	2,933
Total Revenues	$ 13,367,690	$ 12,476,899	$ 14,291,137	$ (923,447)
Expenditures				
Instruction				
Regular Instruction Program	$ 5,947,561	$ 6,000,425	$ 6,207,611	$ 260,050
Alternative Instruction Program	135,619	150,110	151,264	15,645
Special Education Program	976,623	1,031,885	1,031,609	54,986
Career and Technical Education Program	333,854	382,945	1,723,521	1,389,667
Support Services				
Attendance	37,630	33,930	38,930	1,300
Health Services	217,517	361,162	363,289	145,772
Other Student Support	224,910	219,675	259,883	34,973
Regular Instruction Program	389,963	389,180	408,250	18,287
Special Education Program	86,626	78,360	88,710	2,084
Career and Technical Education Program	32,007	32,186	32,186	179
Technology	119,616	252,475	252,475	132,859
Other Programs	26,040	0	26,040	0
Board of Education	178,153	196,155	196,155	18,002
Director of Schools	235,397	233,750	240,695	5,298
Office of the Principal	618,557	869,625	894,634	276,077
Fiscal Services	162,451	165,435	165,435	2,984
Operation of Plant	846,256	929,065	929,065	82,809
Maintenance of Plant	249,263	259,860	257,160	7,897
Transportation	846,047	868,088	897,976	51,929
Operation of Non-Instructional Services				
Community Services	110,524	113,568	115,068	4,544
Early Childhood Education	109,108	114,460	114,460	5,352
Capital Outlay				
Regular Capital Outlay	469,301	719,000	821,161	351,860
Principal on Debt				
Education	0	271,000	0	0
Interest on Debt				
Education	0	15,200	0	0
Other Debt Service				
Education	286,122	0	286,200	78
Total Expenditures	$ 12,639,145	$ 13,687,539	$ 15,501,777	$ 2,862,632
Excess (Deficiency) of Revenues Over Expenditures	$ 728,545	$ (1,210,640)	$ (1,210,640)	$ 1,939,185

(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		Variance with Final Budget - Positive (Negative)
		Original	Final	
Other Financing Sources (Uses)				
Insurance Recovery	$ 6,031	$ 0	$ 0	$ 6,031
Transfers Out	(112,000)	(112,000)	(112,000)	0
Total Other Financing Sources	$ (105,969)	$ (112,000)	$ (112,000)	$ 6,031
Net Change in Fund Balance	$ 622,576	$ (1,322,640)	$ (1,322,640)	$ 1,945,216
Fund Balance, July 1, 2022	3,933,234	3,738,482	3,738,482	194,752
Fund Balance, June 30, 2023	$ 4,555,810	$ 2,415,842	$ 2,415,842	$ 2,139,968

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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 2,416,133	$ 1,513,866	$ 2,882,292	$ (466,159)
Total Revenues	$ 2,416,133	$ 1,513,866	$ 2,882,292	$ (466,159)
Expenditures				
Instruction				
Regular Instruction Program	$ 728,456	$ 555,160	$ 950,053	$ 221,597
Special Education Program	272,226	290,204	356,286	84,060
Career and Technical Education Program	16,998	15,611	17,051	53
Support Services				
Health Services	293,755	68,095	305,801	12,046
Other Student Support	50,956	26,711	65,689	14,733
Regular Instruction Program	395,507	287,542	480,668	85,161
Special Education Program	48,316	35,943	75,672	27,356
Career and Technical Education Program	1,262	1,100	1,262	0
Technology	84,573	0	101,010	16,437
Office of the Principal	285,821	0	289,006	3,185
Fiscal Services	10,331	0	10,850	519
Operation of Plant	2,319	0	2,366	47
Transportation	64,835	61,500	65,800	965
Capital Outlay				
Regular Capital Outlay	160,778	172,000	160,778	0
Total Expenditures	$ 2,416,133	$ 1,513,866	$ 2,882,292	$ 466,159
Excess (Deficiency) of Revenues Over Expenditures	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balance	$ 0	$ 0	$ 0	$ 0
Fund Balance, July 1, 2022	100,000	100,000	100,000	0
Fund Balance, June 30, 2023	$ 100,000	$ 100,000	$ 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, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Charges for Current Services	$ 54,283	$ 52,000	$ 52,000	$ 2,283
Other Local Revenues	3,541	500	500	3,041
State of Tennessee	7,750	6,000	6,000	1,750
Federal Government	1,115,679	842,500	877,913	237,766
Total Revenues	$ 1,181,253	$ 901,000	$ 936,413	$ 244,840
Expenditures				
Operation of Non-Instructional Services				
Food Service	$ 1,145,891	$ 1,124,265	$ 1,455,802	$ 309,911
Total Expenditures	$ 1,145,891	$ 1,124,265	$ 1,455,802	$ 309,911
Excess (Deficiency) of Revenues Over Expenditures	$ 35,362	$ (223,265)	$ (519,389)	$ 554,751
Other Financing Sources (Uses)				
Transfers In	$ 112,000	$ 112,000	$ 112,000	$ 0
Total Other Financing Sources	$ 112,000	$ 112,000	$ 112,000	$ 0
Net Change in Fund Balance	$ 147,362	$ (111,265)	$ (407,389)	$ 554,751
Fund Balance, July 1, 2022	585,984	384,868	585,984	0
Fund Balance, June 30, 2023	$ 733,346	$ 273,603	$ 178,595	$ 554,751

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, 2023

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Matured During Period	Outstanding 6-30-23
GOVERNMENTAL ACTIVITIES							
NOTES PAYABLE							
Payable through General Debt Service Fund							
Public Works Building Acquisition	$ 650,000	2.98 %	5-28-15	7-6-22	$ 157,000	$ 157,000	$ 0
Middle School Roof Project	1,049,170	2.62	7-21-20	6-1-29	862,000	206,793	655,207
Total Payable through General Debt Service Fund					$ 1,019,000	$ 363,793	$ 655,207
Total Notes Payable					$ 1,019,000	$ 363,793	$ 655,207
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	$ 804,377	$ 157,431	$ 646,946
Energy Efficient School Improvements	1,352,974	1	12-12-16	1-1-30	864,471	111,562	752,909
Total Payable through School Department Contributions from the General Purpose School Fund to the General Debt Service Fund					$ 1,668,848	$ 268,993	$ 1,399,855
Payable through General Debt Service Fund							
Energy Efficient School Loan	2,650,062	Variable	10-28-16	5-25-37	$ 2,084,000	$ 120,000	$ 1,964,000
Criminal Justice Center Acquisition and Renovation	1,750,000	Variable	12-16-16	5-25-37	1,379,000	79,000	1,300,000
Total Payable through General Debt Service Fund					$ 3,463,000	$ 199,000	$ 3,264,000
Total Other Loans Payable					$ 5,131,848	$ 467,993	$ 4,663,855
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	$ 3,252,219	$ 68,086	$ 3,184,133
Water and Sewer Revenue, Series 2017	1,850,000	2.25	12-1-17	11-1-57	1,713,902	32,146	1,681,756
Total Bonds Payable					$ 4,966,121	$ 100,232	$ 4,865,889

(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
2024	$ 101,207	$ 18,149	$ 119,356
2025	103,000	15,346	118,346
2026	106,000	12,493	118,493
2027	109,000	9,557	118,557
2028	112,000	6,537	118,537
2029	124,000	3,435	127,435
Total	$ 655,207	$ 65,517	$ 720,724

Year Ending June 30	Other Loans Principal	Interest (1)	Other Fees	Total
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	$ 4,663,855	$ 752,150	$ 85,419	$ 5,501,424

(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
2024	$ 107,860	$ 96,723	$ 204,583
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	17,635	0	17,635
Total	$ 4,865,889	$ 1,835,908	$ 6,701,797

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, 2023

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	General Debt Service	QSCB subsidy payment	$ 122,315
"	Urban Services	Capital purchases	116,287
Other Special Revenue	General	Capital purchases	1,377,025
Total Transfers Primary Government			$ 1,615,627
DISCRETELY PRESENTED HARTSVILLE/TROUSDALE COUNTY SCHOOL DEPARTMENT			
General Purpose School	Central Cafeteria	Salaries	$ 112,000
Total Transfers Discretely Presented Hartsville/ Trousdale County School Department			$ 112,000

Exhibit J-4

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, 2023

Official		Authorization	Bond	Surety
County Mayor - Stephen Chambers (7/1/22-8/31/22)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 18,605			
County Mayor - Jack McCall (9/1/22-6/30/23)		Section 8-24-102, *TCA*	(1)	"
Base salary	$ 70,210			
Highway Commission meeting pay	600			
Total compensation	$ 70,810			
Total County Mayor compensation	$ 89,415			
Superintendent of Roads		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 84,586			
Director of Schools		State Board of Education and	(1)	"
Base salary	$ 98,800	County Board of Education		
School Board secretary pay	1,740			
Performance bonus	5,823			
Chief executive officer training supplement	1,000			
Total compensation	$ 107,363			
Trustee		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 76,896			
Assessor of Property		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 76,896			
County Clerk		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 76,896			
Circuit, General Sessions and Juvenile Courts Clerk		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 76,896			
Clerk and Master		Section 8-24-102, *TCA*	(1)	"
Base salary	$ 76,896			
Special commissioner fees	9,690			
Total compensation	$ 86,586			
Register of Deeds		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 76,896			
Sheriff		Section 8-24-102, *TCA*	(1)	"
Base salary/Total compensation	$ 84,586			
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	"
Employee Fidelity - School Department			400,000	"

(1) Official is under the employee fidelity insurance coverage.

Exhibit J-5

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2023

		Special Revenue Funds				
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Local Taxes						
County Property Taxes						
Current Property Tax	$ 3,010,175	$ 471,437	$ 379,743	$ 794,924	$ 0	$ 0
Discount on Property Taxes	(36,215)	(4,766)	(4,572)	(9,561)	0	0
Trustee's Collections - Prior Year	60,965	12,978	11,531	11,535	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	38,073	13,390	6,867	7,590	0	0
Interest and Penalty	10,719	2,348	1,938	2,134	0	0
Payments in-Lieu-of Taxes - T.V.A.	32,751	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	1,062,358	0	0	0	0	0
Hotel/Motel Tax	2,448	0	0	0	0	0
Local Amusement Tax	111	0	0	0	0	0
Litigation Tax - General	30,575	0	0	0	0	0
Litigation Tax - Special Purpose	85,984	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	62,680	0	7,912	16,547	0	0
Mixed Drink Tax	10,432	0	0	0	0	0
Adequate Facilities/Development Tax	158,608	0	0	0	0	0
Other County Local Option Taxes	11,451	45,802	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	84,439	0	0	0	0	0
Wholesale Beer Tax	144,387	0	0	0	0	0
Other Statutory Local Taxes	0	78,680	0	0	0	0
Total Local Taxes	$ 4,769,941	$ 619,869	$ 403,419	$ 823,169	$ 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	$ 4,810	$ 18,792	$ 0	$ 0	$ 0	$ 0
Permits						
Building Permits	114,770	100,398	0	0	0	0
Other Permits	490	0	0	0	0	0
Total Licenses and Permits	$ 120,070	$ 119,190	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 332	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	1,166	0	0	0	0	0
Data Entry Fee - Circuit Court	311	0	0	0	0	0
General Sessions Court						
Fines	9,768	0	0	0	0	0
Officers Costs	26,676	0	0	0	0	0
Game and Fish Fines	22	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	6,530
Jail Fees	3,373	0	0	0	0	0
DUI Treatment Fines	2,660	0	0	0	0	0
Data Entry Fee - General Sessions Court	6,823	0	0	0	0	0
Courtroom Security Fee	30,120	0	0	0	0	0
Juvenile Court						
Fines	76	0	0	0	0	0
Officers Costs	466	0	0	0	0	0
Data Entry Fee - Juvenile Court	36	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds: Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Fines, Forfeitures, and Penalties (Cont.)						
Chancery Court						
Officers Costs	$ 1,446	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Chancery Court	574	0	0	0	0	0
Judicial District Drug Program						
Drug Task Force Forfeitures and Seizures	0	0	0	0	0	3,320
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	12,126	0	0	0	0	39,235
Other Fines, Forfeitures, and Penalties	249	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 96,224	$ 0	$ 0	$ 0	$ 0	$ 49,085
Charges for Current Services						
General Service Charges						
Commercial and Industrial Waste Collection Charge	$ 0	$ 0	$ 244,466	$ 0	$ 0	$ 0
Residential Waste Collection Charge	0	235,122	0	0	0	0
Patient Charges	0	0	0	550,068	0	0
Zoning Studies	3,050	0	0	0	0	0
Other General Service Charges	777	0	0	0	0	0
Fees						
Copy Fees	490	0	0	0	0	0
Telephone Commissions	29,389	0	0	0	0	0
Additional Fees - Titling and Registration	9,206	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0
Data Processing Fee - Register	4,082	0	0	0	0	0
Data Processing Fee - Sheriff	179	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	1,950	0	0	0	0	0
Data Processing Fee - County Clerk	1,532	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.)						
Vehicle Registration Reinstatement Fees	$ 780	$ 0	$ 0	$ 0	$ 0	$ 0
Total Charges for Current Services	$ 51,435	$ 235,122	$ 244,466	$ 550,068	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 138,833	$ 0	$ 0	$ 82	$ 0	$ 0
Lease/Rentals/PPP	16,647	0	0	0	0	0
Sale of Materials and Supplies	0	900	0	0	0	0
Commissary Sales	9,070	0	0	0	0	0
Sale of Gasoline	17,027	0	0	0	0	0
Sale of Recycled Materials	0	0	54,654	0	0	0
Sale of Animals/Livestock	6,240	0	0	0	0	0
Miscellaneous Refunds	12	0	0	0	0	0
Nonrecurring Items						
Sale of Equipment	0	0	0	0	0	0
Damages Recovered from Individuals	183	0	0	0	0	0
Contributions and Gifts	4,606	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	36,549	0	0	0	0	0
Total Other Local Revenues	$ 229,167	$ 900	$ 54,654	$ 82	$ 0	$ 0
Fees Received From County Officials						
Fees In-Lieu-of Salary						
County Clerk	$ 115,639	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	14,758	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.)						
General Sessions Court Clerk	$ 94,317	$ 0	$ 0	$ 0	$ 0	$ 0
Clerk and Master	38,580	0	0	0	0	0
Register	61,832	0	0	0	0	0
Sheriff	7,316	0	0	0	0	0
Trustee	229,795	0	0	0	0	0
Total Fees Received From County Officials	$ 562,237	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Aging Programs	6,338	0	0	0	0	0
Other General Government Grants	22,010	0	0	0	0	0
Public Safety Grants						
Law Enforcement Training Programs	11,200	2,400	0	0	0	0
Drug Control Grants	2,400	0	0	0	0	0
Other Public Safety Grants	46,504	0	0	0	0	0
Health and Welfare Grants						
Other Health and Welfare Grants	30,615	0	0	0	0	0
Public Works Grants						
State Aid Program	0	0	0	0	0	0
Litter Program	43,710	0	0	0	0	0
Other State Revenues						
Income Tax	862	0	0	0	0	0
Beer Tax	20,443	0	0	0	0	0
Vehicle Certificate of Title Fees	5,844	0	0	0	0	0

(Continued)

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

	General	Special Revenue Funds: Urban Services	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
Alcoholic Beverage Tax	$ 0	$ 28,850	$ 0	$ 0	$ 0	$ 0
Opioid Settlement Funds - TN Abatement Council	63,826	0	0	0	0	0
State Revenue Sharing - Telecommunications	20,120	0	0	0	0	0
State Shared Sports Gaming Privilege Tax	18,963	0	0	0	0	0
Emergency Hospital - Prisoners	827	0	0	0	0	0
Contracted Prisoner Boarding	270,182	0	0	0	66,391,816	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	0	323,285	0	0	0	0
Other State Revenues	1,781	0	6,882	0	0	0
Total State of Tennessee	$ 589,789	$ 354,535	$ 6,882	$ 0	$ 66,391,816	$ 0
Federal Government						
Federal Through State						
Homeland Security Grants	$ 5,031	$ 0	$ 0	$ 0	$ 0	$ 0
American Rescue Plan Act Grant #2	0	0	0	0	0	0
Other Federal through State	61,729	0	0	0	0	0
Direct Federal Revenue						
Police Service (Lake Area)	2,820	0	0	0	0	0
Tax Credit Bond Rebate	115,343	0	0	0	0	0
American Rescue Plan Act Grant #6	0	0	0	0	0	0
Other Direct Federal Revenue	10,185	0	0	0	0	0
Total Federal Government	$ 195,108	$ 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	$ 5,516	$ 0	$ 0	$ 0	$ 0	$ 0
Contracted Services	6,321	0	0	0	0	0
Citizens Groups						
Donations	12,272	0	0	0	0	0
Other						
Other	15,000	0	0	0	0	0
Opioid Settlement Funds - Past Remediation	22,052	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 61,161	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 6,675,132	$ 1,329,616	$ 709,421	$ 1,373,319	$ 66,391,816	$ 49,085

(Continued)

Exhibit J-5

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

	Special Revenue Funds				Debt Service Fund
	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	$ 111,225	$ 314,987
Discount on Property Taxes	0	0	0	(1,338)	(3,788)
Trustee's Collections - Prior Year	0	0	0	2,249	7,108
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	0	1,346	4,388
Interest and Penalty	0	0	0	395	1,233
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
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	29,426
Business Tax	0	0	0	2,359	6,563
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	$ 116,236	$ 359,917

(Continued)

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

	Special Revenue Funds				Debt Service Fund
	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
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 Fund
	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					
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
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
Additional Fees - Titling and Registration	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	9,690	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
Data Processing Fee - 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 Fund
	Other General Government Fund	Other Special Revenue	Constitu - tional Officers - Fees	Highway / Public Works	General Debt Service
Charges for Current Services (Cont.)					
Fees (Cont.)					
Vehicle Registration Reinstatement Fees	$ 0	$ 0	$ 0	$ 0	$ 0
Total Charges for Current Services	$ 0	$ 0	$ 9,690	$ 0	$ 0
Other Local Revenues					
Recurring Items					
Investment Income	$ 5,772	$ 12,627	$ 0	$ 507	$ 20,388
Lease/Rentals/PPP	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 Equipment	0	0	0	35,080	0
Damages Recovered from Individuals	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0
Other Local Revenues					
Other Local Revenues	0	0	0	0	0
Total Other Local Revenues	$ 5,772	$ 12,627	$ 0	$ 35,587	$ 20,388
Fees Received From County Officials					
Fees In-Lieu-of Salary					
County Clerk	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court 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 Fund
	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.)					
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
Drug Control Grants	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0
Health and Welfare Grants					
Other Health and Welfare Grants	0	0	0	0	0
Public Works Grants					
State Aid Program	0	0	0	249,714	0
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

(Continued)

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

	Special Revenue Funds				Debt Service Fund
	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.)					
Alcoholic Beverage Tax	$ 0	$ 0	$ 0	$ 0	$ 0
Opioid Settlement Funds - TN Abatement Council	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0
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	1,869,075	0
Petroleum Special Tax	0	0	0	12,686	0
Registrar's Salary Supplement	0	0	0	0	0
State Shared Sales Tax - Cities	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Total State of Tennessee	$ 0	$ 0	$ 0	$ 2,131,475	$ 0
Federal Government					
Federal Through State					
Homeland Security Grants	$ 0	$ 0	$ 0	$ 0	$ 0
American Rescue Plan Act Grant #2	50,000	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
American Rescue Plan Act Grant #6	76,720	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0
Total Federal Government	$ 126,720	$ 0	$ 0	$ 0	$ 0

(Continued)

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

	Special Revenue Funds				Debt Service Fund
	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	$ 286,181
Contracted Services	0	0	0	0	0
Citizens Groups					
Donations	0	0	0	0	0
Other					
Other	0	0	0	0	0
Opioid Settlement Funds - Past Remediation	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 286,181
Total	$ 132,492	$ 12,627	$ 9,690	$ 2,283,298	$ 666,486

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 0	$ 5,082,491
Discount on Property Taxes	0	(60,240)
Trustee's Collections - Prior Year	0	106,366
Circuit Clerk/Clerk and Master Collections - Prior Years	0	71,654
Interest and Penalty	0	18,767
Payments in-Lieu-of Taxes - T.V.A.	0	32,751
County Local Option Taxes		
Local Option Sales Tax	0	1,062,358
Hotel/Motel Tax	0	2,448
Local Amusement Tax	0	111
Litigation Tax - General	0	30,575
Litigation Tax - Special Purpose	0	85,984
Litigation Tax - Jail, Workhouse, or Courthouse	0	29,426
Business Tax	0	96,061
Mixed Drink Tax	0	10,432
Adequate Facilities/Development Tax	0	158,608
Other County Local Option Taxes	0	57,253
Statutory Local Taxes		
Bank Excise Tax	0	84,439
Wholesale Beer Tax	0	144,387
Other Statutory Local Taxes	0	78,680
Total Local Taxes	$ 0	$ 7,092,551

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Licenses and Permits		
Licenses		
Cable TV Franchise	$ 0	$ 23,602
Permits		
Building Permits	0	215,168
Other Permits	0	490
Total Licenses and Permits	$ 0	$ 239,260
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 332
Officers Costs	0	1,166
Data Entry Fee - Circuit Court	0	311
General Sessions Court		
Fines	0	9,768
Officers Costs	0	26,676
Game and Fish Fines	0	22
Drug Control Fines	0	6,530
Jail Fees	0	3,373
DUI Treatment Fines	0	2,660
Data Entry Fee - General Sessions Court	0	6,823
Courtroom Security Fee	0	30,120
Juvenile Court		
Fines	0	76
Officers Costs	0	466
Data Entry Fee - Juvenile Court	0	36

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)		
Chancery Court		
Officers Costs	$ 0	$ 1,446
Data Entry Fee - Chancery Court	0	574
Judicial District Drug Program		
Drug Task Force Forfeitures and Seizures	0	3,320
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	51,361
Other Fines, Forfeitures, and Penalties	0	249
Total Fines, Forfeitures, and Penalties	$ 0	$ 145,309
Charges for Current Services		
General Service Charges		
Commercial and Industrial Waste Collection Charge	$ 0	$ 244,466
Residential Waste Collection Charge	0	235,122
Patient Charges	0	550,068
Zoning Studies	0	3,050
Other General Service Charges	0	777
Fees		
Copy Fees	0	490
Telephone Commissions	0	29,389
Additional Fees - Titling and Registration	0	9,206
Special Commissioner Fees/Special Master Fees	0	9,690
Data Processing Fee - Register	0	4,082
Data Processing Fee - Sheriff	0	179
Sexual Offender Registration Fee - Sheriff	0	1,950
Data Processing Fee - County Clerk	0	1,532

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Charges for Current Services (Cont.)		
Fees (Cont.)		
Vehicle Registration Reinstatement Fees	$ 0	$ 780
Total Charges for Current Services	$ 0	$ 1,090,781
Other Local Revenues		
Recurring Items		
Investment Income	$ 0	$ 178,209
Lease/Rentals/PPP	0	16,647
Sale of Materials and Supplies	0	900
Commissary Sales	0	9,070
Sale of Gasoline	0	17,027
Sale of Recycled Materials	0	54,654
Sale of Animals/Livestock	0	6,240
Miscellaneous Refunds	0	12
Nonrecurring Items		
Sale of Equipment	0	35,080
Damages Recovered from Individuals	0	183
Contributions and Gifts	0	4,606
Other Local Revenues		
Other Local Revenues	0	36,549
Total Other Local Revenues	$ 0	$ 359,177
Fees Received From County Officials		
Fees In-Lieu-of Salary		
County Clerk	$ 0	$ 115,639
Circuit Court Clerk	0	14,758

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Fees Received From County Officials (Cont.)		
Fees In-Lieu-of Salary (Cont.)		
General Sessions Court Clerk	$ 0	$ 94,317
Clerk and Master	0	38,580
Register	0	61,832
Sheriff	0	7,316
Trustee	0	229,795
Total Fees Received From County Officials	$ 0	$ 562,237
State of Tennessee		
General Government Grants		
Juvenile Services Program	$ 0	$ 9,000
Aging Programs	0	6,338
Other General Government Grants	0	22,010
Public Safety Grants		
Law Enforcement Training Programs	0	13,600
Drug Control Grants	0	2,400
Other Public Safety Grants	0	46,504
Health and Welfare Grants		
Other Health and Welfare Grants	0	30,615
Public Works Grants		
State Aid Program	0	249,714
Litter Program	0	43,710
Other State Revenues		
Income Tax	0	862
Beer Tax	0	20,443
Vehicle Certificate of Title Fees	0	5,844

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
State of Tennessee (Cont.)		
Other State Revenues (Cont.)		
Alcoholic Beverage Tax	$ 0	$ 28,850
Opioid Settlement Funds - TN Abatement Council	0	63,826
State Revenue Sharing - Telecommunications	0	20,120
State Shared Sports Gaming Privilege Tax	0	18,963
Emergency Hospital - Prisoners	0	827
Contracted Prisoner Boarding	0	66,661,998
Gasoline and Motor Fuel Tax	0	1,869,075
Petroleum Special Tax	0	12,686
Registrar's Salary Supplement	0	15,164
State Shared Sales Tax - Cities	0	323,285
Other State Revenues	0	8,663
Total State of Tennessee	$ 0	$ 69,474,497
Federal Government		
Federal Through State		
Homeland Security Grants	$ 0	$ 5,031
American Rescue Plan Act Grant #2	0	50,000
Other Federal through State	0	61,729
Direct Federal Revenue		
Police Service (Lake Area)	0	2,820
Tax Credit Bond Rebate	0	115,343
American Rescue Plan Act Grant #6	0	76,720
Other Direct Federal Revenue	0	10,185
Total Federal Government	$ 0	$ 321,828

(Continued)

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

	Capital Projects Fund	
	General Capital Projects	Total
Other Governments and Citizens Groups		
Other Governments		
Contributions	$ 300,000	$ 591,697
Contracted Services	0	6,321
Citizens Groups		
Donations	0	12,272
Other		
Other	0	15,000
Opioid Settlement Funds - Past Remediation	0	22,052
Total Other Governments and Citizens Groups	$ 300,000	$ 647,342
Total	$ 300,000	$ 79,932,982

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, 2023

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Local Taxes					
County Property Taxes					
Current Property Tax	$ 1,617,600	$ 0	$ 0	$ 0	$ 1,617,600
Discount on Property Taxes	(19,466)	0	0	0	(19,466)
Trustee's Collections - Prior Year	32,764	0	0	0	32,764
Circuit Clerk/Clerk and Master Collections - Prior Years	19,637	0	0	0	19,637
Interest and Penalty	5,761	0	0	0	5,761
Payments in-Lieu-of Taxes - T.V.A.	263,810	0	0	0	263,810
County Local Option Taxes					
Local Option Sales Tax	1,095,770	0	0	0	1,095,770
Business Tax	34,320	0	0	0	34,320
Mixed Drink Tax	10,331	0	0	0	10,331
Total Local Taxes	$ 3,060,527	$ 0	$ 0	$ 0	$ 3,060,527
Licenses and Permits					
Licenses					
Marriage Licenses	$ 846	$ 0	$ 0	$ 0	$ 846
Total Licenses and Permits	$ 846	$ 0	$ 0	$ 0	$ 846
Charges for Current Services					
Education Charges					
Tuition - Regular Day Students	$ 25,920	$ 0	$ 0	$ 0	$ 25,920
Tuition - Other	22,280	0	0	0	22,280
Lunch Payments - Adults	0	0	16,993	0	16,993
A la Carte Sales	0	0	37,290	0	37,290
Receipts from Individual Schools	10,257	0	0	0	10,257
Total Charges for Current Services	$ 58,457	$ 0	$ 54,283	$ 0	$ 112,740

(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
Other Local Revenues					
Recurring Items					
Investment Income	$ 12,725	$ 0	$ 0	$ 0	$ 12,725
Lease/Rentals/PPP	11,820	0	0	0	11,820
Rebates	0	0	3,321	0	3,321
Miscellaneous Refunds	9,708	0	220	0	9,928
Nonrecurring Items					
Damages Recovered from Individuals	1,040	0	0	0	1,040
Contributions and Gifts	11,296	0	0	0	11,296
Other Local Revenues					
Other Local Revenues	0	0	0	434,039	434,039
Total Other Local Revenues	$ 46,589	$ 0	$ 3,541	$ 434,039	$ 484,169
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 26,040	$ 0	$ 0	$ 0	$ 26,040
State Education Funds					
Basic Education Program	9,169,000	0	0	0	9,169,000
Early Childhood Education	98,842	0	0	0	98,842
School Food Service	0	0	7,750	0	7,750
Other State Education Funds	174,153	0	0	0	174,153
Career Ladder Program	10,484	0	0	0	10,484
Other Vocational	234,999	0	0	0	234,999
Other State Revenues					
Other State Grants	445,111	0	0	0	445,111
Total State of Tennessee	$ 10,158,629	$ 0	$ 7,750	$ 0	$ 10,166,379

(Continued)

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
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 634,645	$ 0	$ 634,645
USDA - Commodities	0	0	73,796	0	73,796
Breakfast	0	0	296,885	0	296,885
USDA - Other	0	0	110,353	0	110,353
Vocational Education - Basic Grants to States	0	25,148	0	0	25,148
Title I Grants to Local Education Agencies	0	265,592	0	0	265,592
Special Education - Grants to States	6,364	312,595	0	0	318,959
Special Education Preschool Grants	0	2,064	0	0	2,064
Safe and Drug-free Schools - State Grants	0	48,927	0	0	48,927
Rural Education	0	3,831	0	0	3,831
Eisenhower Professional Development State Grants	0	42,971	0	0	42,971
COVID-19 Grant B	0	309,743	0	0	309,743
COVID-19 Grant D	0	155,000	0	0	155,000
American Rescue Plan Act Grant #1	0	904,431	0	0	904,431
American Rescue Plan Act Grant #2	0	66,813	0	0	66,813
American Rescue Plan Act Grant #3	0	2,001	0	0	2,001
American Rescue Plan Act Grant #4	0	8,922	0	0	8,922
Other Federal through State	36,278	268,095	0	0	304,373
Total Federal Government	$ 42,642	$ 2,416,133	$ 1,115,679	$ 0	$ 3,574,454
Total	$ 13,367,690	$ 2,416,133	$ 1,181,253	$ 434,039	$ 17,399,115

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2023

General Fund			
General Government			
County Commission			
Board and Committee Members Fees	$ 46,246		
Other Per Diem and Fees	15,180		
Social Security	3,808		
Employer Medicare	891		
Audit Services	4,878		
Dues and Memberships	1,000		
Legal Notices, Recording, and Court Costs	1,344		
Printing, Stationery, and Forms	386		
Travel	301		
Office Supplies	30		
Other Supplies and Materials	52		
Other Charges	877		
Total County Commission		$	74,993
Beer Board			
Board and Committee Members Fees	$ 390		
Social Security	13		
Employer Medicare	3		
Legal Notices, Recording, and Court Costs	274		
Other Charges	87		
Total Beer Board			767
County Mayor/Executive			
County Official/Administrative Officer	$ 88,815		
Assistant(s)	52,485		
Clerical Personnel	78,919		
Part-time Personnel	13,151		
Overtime Pay	22,494		
Social Security	15,282		
Pensions	9,947		
Medical Insurance	10,660		
Employer Medicare	3,574		
Advertising	152		
Communication	561		
Data Processing Services	25,315		
Dues and Memberships	1,060		
Evaluation and Testing	83		
Legal Notices, Recording, and Court Costs	62		
Postal Charges	72		
Printing, Stationery, and Forms	515		
Travel	2,082		
Office Supplies	1,916		
Software	242		
Other Supplies and Materials	776		
In Service/Staff Development	825		
Other Charges	775		
Data Processing Equipment	258		

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
County Mayor/Executive (Cont.)		
Furniture and Fixtures	$ 4,856	
Office Equipment	1,050	
Total County Mayor/Executive		$ 335,927
County Attorney		
County Official/Administrative Officer	$ 72,757	
Legal Notices, Recording, and Court Costs	20	
Other Charges	100	
Total County Attorney		72,877
Election Commission		
County Official/Administrative Officer	$ 69,206	
Deputy(ies)	19,636	
Election Commission	5,775	
Election Workers	9,045	
Social Security	5,849	
Pensions	4,069	
Employer Medicare	1,368	
Data Processing Services	5,505	
Evaluation and Testing	216	
Legal Notices, Recording, and Court Costs	5,675	
Maintenance and Repair Services - Equipment	17,834	
Postal Charges	683	
Printing, Stationery, and Forms	2,248	
Office Supplies	1,080	
Other Charges	1,993	
Furniture and Fixtures	1,486	
Office Equipment	1,500	
Total Election Commission		153,168
Register of Deeds		
County Official/Administrative Officer	$ 76,896	
Deputy(ies)	28,486	
Social Security	6,491	
Pensions	6,197	
Medical Insurance	10,218	
Employer Medicare	1,518	
Data Processing Services	3,808	
Dues and Memberships	670	
Maintenance and Repair Services - Equipment	702	
Printing, Stationery, and Forms	1,618	
Office Supplies	851	
Other Supplies and Materials	106	
In Service/Staff Development	435	
Data Processing Equipment	1,220	
Furniture and Fixtures	8,714	
Total Register of Deeds		147,930

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Planning			
Supervisor/Director	$ 32,912		
Clerical Personnel	33,062		
Overtime Pay	2,789		
Board and Committee Members Fees	2,730		
Social Security	3,902		
Pensions	4,044		
Medical Insurance	5,575		
Employer Medicare	913		
Communication	488		
Consultants	1,500		
Dues and Memberships	625		
Legal Notices, Recording, and Court Costs	4,059		
Maintenance and Repair Services - Vehicles	1,703		
Printing, Stationery, and Forms	86		
Other Contracted Services	23,553		
Gasoline	1,183		
Office Supplies	510		
Periodicals	36		
Software	100		
Other Supplies and Materials	2,626		
In Service/Staff Development	2,208		
Other Charges	20		
Total Planning		$	124,624
County Buildings			
Custodial Personnel	$ 2,689		
Maintenance Personnel	34,715		
Overtime Pay	1,667		
Social Security	2,410		
Pensions	2,127		
Medical Insurance	6,690		
Employer Medicare	564		
Communication	863		
Evaluation and Testing	29		
Maintenance and Repair Services - Buildings	9,263		
Maintenance and Repair Services - Equipment	18,673		
Pest Control	3,927		
Other Contracted Services	35,919		
Custodial Supplies	4,713		
Drugs and Medical Supplies	341		
Electricity	59,565		
Natural Gas	19,249		
Water and Sewer	5,851		
Other Supplies and Materials	2,128		
Other Charges	13,022		
Furniture and Fixtures	599		
Site Development	10,703		
Other Equipment	582		
Total County Buildings			236,289

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Preservation of Records			
Contributions	$ 400		
Other Contracted Services	1,300		
Office Supplies	545		
Other Supplies and Materials	173		
Furniture and Fixtures	1,728		
Total Preservation of Records		$	4,146
Finance			
Property Assessor's Office			
County Official/Administrative Officer	$ 76,896		
Deputy(ies)	33,862		
Overtime Pay	98		
Board and Committee Members Fees	600		
Social Security	6,776		
Pensions	6,519		
Medical Insurance	6,690		
Employer Medicare	1,585		
Data Processing Services	5,108		
Dues and Memberships	1,000		
Legal Notices, Recording, and Court Costs	102		
Maintenance and Repair Services - Vehicles	73		
Printing, Stationery, and Forms	881		
Rentals	384		
Travel	202		
Other Contracted Services	8,560		
Gasoline	474		
Office Supplies	948		
In Service/Staff Development	175		
Total Property Assessor's Office			150,933
County Trustee's Office			
County Official/Administrative Officer	$ 76,896		
Deputy(ies)	33,862		
Overtime Pay	147		
Social Security	6,808		
Pensions	6,522		
Medical Insurance	13,380		
Employer Medicare	1,592		
Data Processing Services	12,106		
Dues and Memberships	695		
Printing, Stationery, and Forms	2,535		
Office Supplies	630		
In Service/Staff Development	100		
Total County Trustee's Office			155,273
County Clerk's Office			
County Official/Administrative Officer	$ 76,896		

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
County Clerk's Office (Cont.)			
Deputy(ies)	$ 60,653		
Overtime Pay	874		
Social Security	8,372		
Pensions	8,141		
Medical Insurance	13,380		
Employer Medicare	1,958		
Data Processing Services	7,992		
Dues and Memberships	687		
Maintenance and Repair Services - Buildings	885		
Printing, Stationery, and Forms	100		
Office Supplies	1,833		
Premiums on Corporate Surety Bonds	50		
In Service/Staff Development	435		
Furniture and Fixtures	897		
Office Equipment	150		
Total County Clerk's Office		$	183,303
Data Processing			
Communication	$ 37,007		
Maintenance Agreements	15,588		
Internet Connectivity	28,703		
Other Contracted Services	4,798		
Communication Equipment	7,433		
Total Data Processing			93,529
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 76,896		
Deputy(ies)	70,806		
Overtime Pay	25		
Jury and Witness Expense	5,524		
Social Security	9,001		
Pensions	8,688		
Medical Insurance	20,070		
Employer Medicare	2,105		
Data Processing Services	11,306		
Dues and Memberships	165		
Legal Notices, Recording, and Court Costs	406		
Printing, Stationery, and Forms	1,426		
Office Supplies	2,091		
Periodicals	93		
Total Circuit Court			208,602
General Sessions Court			
Judge(s)	$ 104,030		
Social Security	6,239		
Pensions	6,117		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Court (Cont.)			
Medical Insurance	$ 6,690		
Employer Medicare	1,459		
Legal Services	4,115		
Office Supplies	24		
Total General Sessions Court		$	128,674
Chancery Court			
County Official/Administrative Officer	$ 76,896		
Deputy(ies)	29,904		
Social Security	6,059		
Pensions	6,280		
Medical Insurance	13,380		
Employer Medicare	1,417		
Data Processing Services	6,500		
Dues and Memberships	185		
Legal Notices, Recording, and Court Costs	1,470		
Office Supplies	452		
Periodicals	841		
In Service/Staff Development	100		
Total Chancery Court			143,484
Judicial Commissioners			
Social Security	$ 2,195		
Employer Medicare	513		
Communication	600		
Dues and Memberships	200		
Travel	1,228		
Other Contracted Services	35,400		
Total Judicial Commissioners			40,136
Courtroom Security			
Deputy(ies)	$ 47,190		
Overtime Pay	1,429		
Social Security	3,009		
Pensions	1,138		
Medical Insurance	2,635		
Employer Medicare	704		
Evaluation and Testing	266		
Uniforms	136		
Total Courtroom Security			56,507
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	$ 84,586		
Deputy(ies)	669,802		
Salary Supplements	9,600		
Dispatchers/Radio Operators	119,076		

(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.)		
Clerical Personnel	$ 39,771	
School Resource Officer	149,594	
Overtime Pay	129,745	
Social Security	70,526	
Pensions	72,549	
Medical Insurance	129,340	
Employer Medicare	16,494	
Communication	11,659	
Data Processing Services	6,814	
Dues and Memberships	2,401	
Evaluation and Testing	1,361	
Legal Notices, Recording, and Court Costs	400	
Maintenance and Repair Services - Buildings	592	
Maintenance and Repair Services - Equipment	15,974	
Maintenance and Repair Services - Vehicles	44,244	
Medical and Dental Services	197	
Pest Control	275	
Postal Charges	306	
Printing, Stationery, and Forms	647	
Rentals	3,476	
Towing Services	960	
Travel	2,310	
Veterinary Services	627	
Other Contracted Services	499	
Animal Food and Supplies	2,136	
Custodial Supplies	1,626	
Drugs and Medical Supplies	1,506	
Electricity	12,890	
Gasoline	55,384	
Law Enforcement Supplies	19,492	
Natural Gas	4,316	
Office Supplies	3,291	
Periodicals	278	
Propane Gas	100	
Uniforms	23,826	
Other Supplies and Materials	3,143	
Premiums on Corporate Surety Bonds	50	
In Service/Staff Development	18,806	
Other Charges	56,897	
Data Processing Equipment	233	
Law Enforcement Equipment	31,692	
Motor Vehicles	96,263	
Other Equipment	1,350	
Total Sheriff's Department		$ 1,917,104
Drug Enforcement		
Assistant(s)	$ 1,200	

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Drug Enforcement (Cont.)			
Deputy(ies)	$ 56,559		
Overtime Pay	158		
Social Security	3,399		
Pensions	3,484		
Medical Insurance	6,690		
Employer Medicare	795		
Gasoline	2,118		
Total Drug Enforcement		$	74,403
Administration of the Sexual Offender Registry			
Fines, Assessments, and Penalties	$ 1,950		
Other Equipment	1,098		
Total Administration of the Sexual Offender Registry			3,048
Jail			
Guards	$ 619,328		
Cafeteria Personnel	83,314		
Overtime Pay	53,970		
Social Security	46,153		
Pensions	40,096		
Medical Insurance	100,067		
Employer Medicare	10,794		
Data Processing Services	4,980		
Dues and Memberships	100		
Evaluation and Testing	1,757		
Legal Notices, Recording, and Court Costs	694		
Maintenance and Repair Services - Buildings	9,206		
Maintenance and Repair Services - Equipment	12,861		
Maintenance and Repair Services - Vehicles	655		
Medical and Dental Services	157,520		
Pest Control	275		
Postal Charges	1,089		
Printing, Stationery, and Forms	2,288		
Rentals	379		
Travel	2,527		
Custodial Supplies	7,227		
Electricity	14,666		
Food Supplies	55,009		
Gasoline	99		
Library Books/Media	298		
Natural Gas	5,396		
Office Supplies	1,095		
Prisoners Clothing	649		
Water and Sewer	10,234		
Other Supplies and Materials	1,439		
In Service/Staff Development	5,842		
Other Charges	10,172		

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Communication Equipment	$ 700	
Other Equipment	9,596	
Total Jail		$ 1,270,475
Workhouse		
Guards	$ 65,561	
Overtime Pay	92	
Social Security	3,895	
Pensions	3,862	
Medical Insurance	13,380	
Employer Medicare	911	
Maintenance and Repair Services - Equipment	654	
Maintenance and Repair Services - Vehicles	2,632	
Custodial Supplies	33	
Food Supplies	84	
Gasoline	5,549	
Prisoners Clothing	387	
Uniforms	35	
Other Supplies and Materials	1,015	
Other Charges	300	
Total Workhouse		98,390
Juvenile Services		
Other Salaries and Wages	$ 38,126	
Social Security	1,631	
Pensions	2,243	
Medical Insurance	6,690	
Employer Medicare	381	
Travel	147	
Office Supplies	96	
Total Juvenile Services		49,314
Fire Prevention and Control		
Other Salaries and Wages	$ 12	
Social Security	1	
Contributions	45,430	
Evaluation and Testing	779	
Maintenance and Repair Services - Equipment	1,981	
Maintenance and Repair Services - Vehicles	15,535	
Pest Control	270	
Towing Services	1,500	
Custodial Supplies	136	
Electricity	2,173	
Gasoline	1,343	
Natural Gas	2,715	
Office Supplies	349	
Uniforms	1,263	

(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 (Cont.)			
Water and Sewer	$ 574		
Software	20		
Other Supplies and Materials	230		
Workers' Compensation Insurance	2,496		
Other Charges	2,605		
Communication Equipment	625		
Motor Vehicles	20		
Health Equipment	3,512		
Other Equipment	26,393		
Total Fire Prevention and Control		$	109,962
Rescue Squad			
Communication	$ 1,560		
Contributions	7,530		
Dues and Memberships	200		
Evaluation and Testing	144		
Maintenance and Repair Services - Buildings	135		
Maintenance and Repair Services - Equipment	233		
Maintenance and Repair Services - Vehicles	2,327		
Towing Services	65		
Travel	766		
Electricity	1,408		
Gasoline	1,149		
Natural Gas	3,314		
Uniforms	938		
In Service/Staff Development	2,425		
Other Charges	1,071		
Motor Vehicles	39,744		
Other Equipment	487		
Total Rescue Squad			63,496
Other Emergency Management			
Supervisor/Director	$ 75,060		
Deputy(ies)	45		
Social Security	4,468		
Pensions	4,415		
Employer Medicare	1,045		
Communication	839		
Dues and Memberships	55		
Uniforms	401		
In Service/Staff Development	350		
Total Other Emergency Management			86,678
Inspection and Regulation			
Drugs and Medical Supplies	$ 471		
Total Inspection and Regulation			471

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
County Coroner/Medical Examiner			
Consultants	$ 2,350		
Pauper Burials	1,600		
Other Contracted Services	11,500		
Total County Coroner/Medical Examiner		$	15,450
Public Health and Welfare			
Local Health Center			
Communication	$ 321		
Contributions	13,254		
Dues and Memberships	100		
Maintenance and Repair Services - Buildings	3,631		
Maintenance and Repair Services - Equipment	940		
Pest Control	250		
Postal Charges	388		
Custodial Supplies	87		
Electricity	3,976		
Natural Gas	2,613		
Office Supplies	1,563		
Periodicals	36		
Water and Sewer	611		
Premiums on Corporate Surety Bonds	40		
Total Local Health Center			27,810
Rabies and Animal Control			
Attendants	$ 29,236		
Part-time Personnel	11,441		
Overtime Pay	270		
Social Security	2,539		
Pensions	1,736		
Employer Medicare	594		
Communication	488		
Dues and Memberships	50		
Maintenance and Repair Services - Buildings	5,181		
Maintenance and Repair Services - Vehicles	407		
Pest Control	125		
Veterinary Services	4,085		
Animal Food and Supplies	1,219		
Custodial Supplies	612		
Drugs and Medical Supplies	2,168		
Electricity	4,423		
Gasoline	107		
Office Supplies	650		
Water and Sewer	929		
Software	130		
Other Supplies and Materials	4,072		
In Service/Staff Development	250		
Other Charges	75		

(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.)			
Building Improvements	$ 13,160		
Furniture and Fixtures	121		
Site Development	478		
Total Rabies and Animal Control		$	84,546
Alcohol and Drug Programs			
Drug Treatment	$ 1,487		
Total Alcohol and Drug Programs			1,487
Sanitation Education/Information			
Education Media Personnel	$ 10,427		
Guards	11,175		
Social Security	1,334		
Pensions	657		
Employer Medicare	312		
Advertising	2,494		
Custodial Supplies	6,296		
Gasoline	1,393		
Other Supplies and Materials	12,033		
Total Sanitation Education/Information			46,121
Social, Cultural, and Recreational Services			
Adult Activities			
Assistant(s)	$ 15,155		
Supervisor/Director	11,362		
Social Security	1,628		
Pensions	668		
Medical Insurance	6,163		
Employer Medicare	381		
Evaluation and Testing	29		
Total Adult Activities			35,386
Senior Citizens Assistance			
Supervisor/Director	$ 35,053		
Social Security	2,125		
Pensions	2,062		
Employer Medicare	497		
Communication	147		
Evaluation and Testing	125		
Maintenance and Repair Services - Vehicles	794		
Travel	53		
Other Contracted Services	4,770		
Gasoline	516		
Office Supplies	114		
Software	50		
Other Supplies and Materials	32,880		
In Service/Staff Development	25		

(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.)		
Building Improvements	$ 14,863	
Office Equipment	154	
Total Senior Citizens Assistance		$ 94,228
Libraries		
Assistant(s)	$ 55,383	
Librarians	38,750	
Social Security	5,363	
Pensions	5,537	
Medical Insurance	13,380	
Employer Medicare	1,254	
Advertising	65	
Contributions	1,488	
Data Processing Services	1,250	
Licenses	408	
Pest Control	275	
Rentals	1,445	
Travel	57	
Other Contracted Services	4,092	
Custodial Supplies	253	
Electricity	6,032	
Library Books/Media	7,070	
Natural Gas	3,390	
Office Supplies	1,003	
Water and Sewer	546	
Other Supplies and Materials	865	
In Service/Staff Development	20	
Office Equipment	236	
Other Equipment	2,611	
Total Libraries		150,773
Parks and Fair Boards		
Supervisor/Director	$ 13,116	
Laborers	52,562	
Temporary Personnel	26,957	
Overtime Pay	767	
Social Security	5,744	
Pensions	2,536	
Medical Insurance	1,338	
Employer Medicare	1,343	
Communication	373	
Evaluation and Testing	828	
Maintenance and Repair Services - Buildings	56	
Maintenance and Repair Services - Equipment	5,306	
Maintenance and Repair Services - Vehicles	1,055	
Printing, Stationery, and Forms	63	
Permits	890	

(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.)			
Custodial Supplies	$ 2,216		
Electricity	13,495		
Food Supplies	2,675		
Gasoline	3,475		
Uniforms	763		
Water and Sewer	8,508		
Chemicals	2,307		
Other Supplies and Materials	1,832		
In Service/Staff Development	1,815		
Other Charges	50		
Site Development	6,523		
Other Equipment	33,812		
Total Parks and Fair Boards		$	190,405
Agriculture and Natural Resources			
Agricultural Extension Service			
Salary Supplements	$ 30,375		
Secretary(ies)	14,904		
Social Security	3,347		
Pensions	8,496		
Medical Insurance	1,064		
Contributions	4,000		
Dues and Memberships	215		
Office Supplies	2,011		
Workers' Compensation Insurance	30		
Other Charges	2		
Office Equipment	1,520		
Total Agricultural Extension Service			65,964
Soil Conservation			
Contributions	$ 23,287		
Total Soil Conservation			23,287
Other Operations			
Other Economic and Community Development			
Advertising	$ 701		
Contracts with Government Agencies	22,275		
Contributions	10,000		
Dues and Memberships	375		
Total Other Economic and Community Development			33,351
Veterans' Services			
Supervisor/Director	$ 12,605		
Social Security	782		
Employer Medicare	183		
Data Processing Services	449		
Evaluation and Testing	83		

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Veterans' Services (Cont.)			
Travel	$ 450		
Office Supplies	122		
Software	25		
Other Supplies and Materials	21		
Furniture and Fixtures	198		
Office Equipment	150		
Total Veterans' Services		$ 15,068	
Other Charges			
Dues and Memberships	$ 155		
Evaluation and Testing	15		
Legal Notices, Recording, and Court Costs	12		
Maintenance and Repair Services - Equipment	1,254		
Postal Charges	10,985		
Rentals	18,144		
Electricity	1,912		
Fuel Oil	34,314		
Office Supplies	3,461		
Other Supplies and Materials	352		
Liability Insurance	95,474		
Trustee's Commission	82,781		
Workers' Compensation Insurance	75,739		
Other Charges	743		
Total Other Charges		325,341	
Employee Benefits			
Unemployment Compensation	$ 4,671		
Total Employee Benefits		4,671	
Miscellaneous			
Contributions	$ 29,500		
Dues and Memberships	5,198		
Other Capital Outlay	1,209		
Total Miscellaneous		35,907	
Capital Projects			
Social, Cultural, and Recreation Projects			
Advertising	$ 653		
Contracts with Government Agencies	23,885		
Legal Notices, Recording, and Court Costs	27		
Other Contracted Services	28,435		
Other Charges	100		
Total Social, Cultural, and Recreation Projects		53,100	
Total General Fund			$ 7,187,398

(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)	$ 222,346		
Salary Supplements	3,200		
Dispatchers/Radio Operators	79,724		
Overtime Pay	54,803		
Social Security	22,323		
Pensions	19,266		
Medical Insurance	42,614		
Employer Medicare	5,221		
Communication	1,633		
Evaluation and Testing	266		
Maintenance Agreements	21,636		
Maintenance and Repair Services - Vehicles	2,330		
Gasoline	9,335		
Uniforms	1,397		
Other Supplies and Materials	29		
In Service/Staff Development	755		
Law Enforcement Equipment	13,690		
Motor Vehicles	52,946		
Total Sheriff's Department		$	553,514
Fire Prevention and Control			
Gasoline	$ 1,570		
Other Supplies and Materials	240		
Other Charges	2,967		
Total Fire Prevention and Control			4,777
Public Health and Welfare			
Waste Pickup			
Supervisor/Director	$ 26,233		
Truck Drivers	80,786		
Laborers	55,628		
Overtime Pay	5,670		
Social Security	10,176		
Pensions	9,326		
Medical Insurance	25,686		
Employer Medicare	2,380		
Evaluation and Testing	308		
Maintenance and Repair Services - Vehicles	13,237		
Disposal Fees	34,342		
Gasoline	17,776		
Other Supplies and Materials	449		
Total Waste Pickup			281,997
Social, Cultural, and Recreational Services			
Other Social, Cultural, and Recreational			
Other Charges	$ 5,500		
Total Other Social, Cultural, and Recreational			5,500

(Continued)

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

Urban Services Fund (Cont.)			
Other Operations			
Other Charges			
Electricity	$ 61,432		
Liability Insurance	14,103		
Trustee's Commission	18,231		
Workers' Compensation Insurance	14,078		
Total Other Charges		$ 107,844	
Employee Benefits			
Pensions	$ 2,550		
Total Employee Benefits		2,550	
Highways			
Highway and Bridge Maintenance			
Asphalt - Hot Mix	$ 20,508		
Total Highway and Bridge Maintenance		20,508	
Capital Projects			
Social, Cultural, and Recreation Projects			
Advertising	$ 563		
Other Construction	4,500		
Total Social, Cultural, and Recreation Projects		5,063	
Total Urban Services Fund			$ 981,753
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Assistant(s)	$ 33,692		
Supervisor/Director	26,422		
Truck Drivers	35,655		
Laborers	25,760		
Attendants	62,099		
Overtime Pay	11,106		
Social Security	11,051		
Pensions	8,202		
Medical Insurance	23,090		
Employer Medicare	2,585		
Evaluation and Testing	1,647		
Maintenance and Repair Services - Buildings	3,273		
Maintenance and Repair Services - Equipment	10,614		
Maintenance and Repair Services - Vehicles	29,772		
Pest Control	200		
Custodial Supplies	238		
Electricity	4,095		
Gasoline	46,850		
Office Supplies	914		
Water and Sewer	656		
Software	25		

(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.)			
Other Supplies and Materials	$ 1,703		
Motor Vehicles	35,950		
Site Development	10,596		
Solid Waste Equipment	38,348		
Other Equipment	1,395		
Total Convenience Centers		$ 425,938	
Recycling Center			
Laborers	$ 34,813		
Overtime Pay	53		
Social Security	2,162		
Pensions	2,050		
Employer Medicare	505		
Maintenance and Repair Services - Equipment	11,742		
Maintenance and Repair Services - Vehicles	1,248		
Custodial Supplies	137		
Electricity	1,596		
Gasoline	5,252		
Propane Gas	221		
Wire	1,851		
Total Recycling Center		61,630	
Other Waste Disposal			
Disposal Fees	$ 180,225		
Total Other Waste Disposal		180,225	
Postclosure Care Costs			
Consultants	$ 7,810		
Landfill Closure/Postclosure Care Costs	1,000		
Total Postclosure Care Costs		8,810	
Other Operations			
Other Charges			
Liability Insurance	$ 9,666		
Trustee's Commission	10,977		
Workers' Compensation Insurance	12,754		
Total Other Charges		33,397	
Total Solid Waste/Sanitation Fund			$ 710,000
Ambulance Service Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Medical Personnel	$ 386,724		
Truck Drivers	29,298		
Clerical Personnel	37,377		
Overtime Pay	468,893		

(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.)			
Social Security	$ 55,449		
Pensions	39,681		
Medical Insurance	84,862		
Employer Medicare	15,696		
Bank Charges	561		
Communication	5,846		
Contracts with Private Agencies	14,921		
Data Processing Services	776		
Evaluation and Testing	1,145		
Legal Notices, Recording, and Court Costs	11		
Licenses	2,306		
Maintenance and Repair Services - Buildings	3,400		
Maintenance and Repair Services - Equipment	2,868		
Maintenance and Repair Services - Vehicles	10,630		
Pest Control	360		
Postal Charges	620		
Printing, Stationery, and Forms	265		
Rentals	4,232		
Towing Services	65		
Travel	324		
Other Contracted Services	1,113		
Custodial Supplies	1,513		
Drugs and Medical Supplies	35,071		
Electricity	5,564		
Gasoline	18,741		
Natural Gas	4,003		
Office Supplies	774		
Uniforms	5,506		
Water and Sewer	1,742		
Other Supplies and Materials	383		
Liability Insurance	14,834		
Trustee's Commission	21,794		
Workers' Compensation Insurance	29,452		
In Service/Staff Development	3,174		
Fines, Assessments, and Penalties	25,730		
Other Charges	1,510		
Office Equipment	2,214		
Total Ambulance/Emergency Medical Services		$ 1,339,428	
Total Ambulance Service Fund			$ 1,339,428
Special Purpose Fund			
Public Safety			
Other Public Safety			
Contracts with Private Agencies	$ 66,391,816		
Total Other Public Safety		$ 66,391,816	
Total Special Purpose Fund			66,391,816

(Continued)

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

Drug Control Fund			
Public Safety			
Drug Enforcement			
Instructional Supplies and Materials	$ 211		
Trustee's Commission	181		
Other Debt Service	14,105		
Motor Vehicles	4,891		
Total Drug Enforcement		$ 19,388	
Total Drug Control Fund			$ 19,388
Other General Government Special Revenue Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Tuition	$ 5,965		
Total Ambulance/Emergency Medical Services		$ 5,965	
Other Operations			
Other Charges			
Trustee's Commission	$ 57		
Total Other Charges		57	
Total Other General Government Special Revenue Fund			6,022
Other Special Revenue Fund			
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Motor Vehicles	$ 2,730		
Health Equipment	51,785		
Total Ambulance/Emergency Medical Services		$ 54,515	
Other Local Health Services			
Contributions	$ 80,000		
Total Other Local Health Services		80,000	
Other Operations			
Tourism			
Advertising	$ 1,725		
Printing, Stationery, and Forms	175		
Other Contracted Services	7,500		
Other Supplies and Materials	2,377		
Total Tourism		11,777	
Other Charges			
Trustee's Commission	$ 126		
Total Other Charges		126	
Total Other Special Revenue Fund			146,418

(Continued)

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

Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 9,690		
Total Chancery Court		$ 9,690	
Total Constitutional Officers - Fees Fund			$ 9,690
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 84,586		
Assistant(s)	53,662		
Clerical Personnel	35,258		
Overtime Pay	533		
Board and Committee Members Fees	1,200		
Social Security	10,325		
Pensions	10,206		
Employer Medicare	2,415		
Communication	343		
Data Processing Services	16,278		
Dues and Memberships	2,468		
Legal Notices, Recording, and Court Costs	216		
Maintenance and Repair Services - Buildings	981		
Pest Control	105		
Postal Charges	808		
Printing, Stationery, and Forms	496		
Travel	646		
Custodial Supplies	558		
Data Processing Supplies	2,290		
Drugs and Medical Supplies	611		
Electricity	4,150		
Natural Gas	2,770		
Office Supplies	836		
Water and Sewer	1,702		
In Service/Staff Development	1,275		
Other Charges	1,162		
Furniture and Fixtures	30		
Total Administration		$ 235,910	
Highway and Bridge Maintenance			
Foremen	$ 152,521		
Equipment Operators	81,791		
Truck Drivers	277,728		
Laborers	21,857		
Overtime Pay	12,488		
Social Security	33,424		
Pensions	30,046		
Employer Medicare	7,817		
Asphalt - Cold Mix	2,606		

(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.)			
Asphalt - Hot Mix	$ 343,450		
Asphalt - Liquid	10,569		
Concrete	1,073		
Crushed Stone	16,449		
Electricity	389		
General Construction Materials	268		
Other Road Materials	762		
Pipe	7,695		
Propane Gas	59		
Road Signs	8,116		
Small Tools	1,389		
Wood Products	3,354		
Chemicals	1,552		
Other Supplies and Materials	212		
Total Highway and Bridge Maintenance		$	1,015,615
Operation and Maintenance of Equipment			
Mechanic(s)	$ 44,094		
Overtime Pay	1,770		
Social Security	2,821		
Pensions	2,691		
Employer Medicare	660		
Maintenance and Repair Services - Equipment	9,461		
Maintenance and Repair Services - Vehicles	5,484		
Rentals	235		
Diesel Fuel	40,378		
Equipment and Machinery Parts	56,062		
Garage Supplies	977		
Gasoline	39,339		
Lubricants	7,273		
Small Tools	1,210		
Tires and Tubes	19,367		
Other Supplies and Materials	908		
Other Charges	14		
Other Equipment	13		
Total Operation and Maintenance of Equipment			232,757
Other Charges			
Evaluation and Testing	$ 277		
Janitorial Services	3,975		
Other Contracted Services	7,121		
Trustee's Commission	21,121		
Vehicle and Equipment Insurance	20,673		
Workers' Compensation Insurance	18,869		
Liability Claims	991		
Total Other Charges			73,027

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Employee Benefits			
Medical Insurance	$ 89,605		
Unemployment Compensation	4,134		
Total Employee Benefits		$ 93,739	
Capital Outlay			
Engineering Services	$ 45,350		
Data Processing Equipment	2,786		
Motor Vehicles	20,000		
State Aid Projects	207,437		
Other Construction	21,829		
Total Capital Outlay		297,402	
Total Highway/Public Works Fund			$ 1,948,450
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Notes	$ 157,000		
Principal on Other Loans	79,000		
Total General Government		$ 236,000	
Education			
Principal on Notes	$ 206,793		
Principal on Other Loans	388,993		
Total Education		595,786	
Interest on Debt			
General Government			
Interest on Notes	$ 572		
Interest on Other Loans	51,029		
Total General Government		51,601	
Education			
Interest on Notes	$ 22,371		
Interest on Other Loans	207,566		
Total Education		229,937	
Other Debt Service			
General Government			
Trustee's Commission	$ 6,803		
Other Debt Service	5,404		
Total General Government		12,207	
Education			
Other Debt Service	$ 6,943		
Total Education		6,943	
Total General Debt Service Fund			1,132,474

(Continued)

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

General Capital Projects Fund			
Other Operations			
Other Charges			
Trustee's Commission	$ 3,000		
Total Other Charges		$ 3,000	
Capital Projects			
Public Safety Projects			
Other Contracted Services	$ 4,200		
Total Public Safety Projects		4,200	
Total General Capital Projects Fund			$ 7,200
Total Governmental Funds - Primary Government			$ 79,880,037

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, 2023

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 3,790,580	
Career Ladder Program	3,000	
Educational Incentive - Other County Employees	278,350	
Other Salaries and Wages	3,245	
Certified Substitute Teachers	44,470	
Non-certified Substitute Teachers	24,300	
Social Security	241,628	
Pensions	351,251	
Medical Insurance	716,429	
Unemployment Compensation	316	
Employer Medicare	57,199	
Travel	371	
Tuition	2,068	
Instructional Supplies and Materials	185,702	
Textbooks - Bound	199,449	
Regular Instruction Equipment	49,203	
Total Regular Instruction Program		$ 5,947,561
Alternative Instruction Program		
Teachers	$ 67,230	
Educational Assistants	34,684	
Educational Incentive - Other County Employees	1,154	
Social Security	5,896	
Pensions	8,467	
Medical Insurance	16,803	
Unemployment Compensation	6	
Employer Medicare	1,379	
Total Alternative Instruction Program		135,619
Special Education Program		
Teachers	$ 500,823	
Career Ladder Program	1,000	
Homebound Teachers	506	
Educational Assistants	56,765	
Speech Pathologist	57,873	
Educational Incentive - Other County Employees	63,924	
Certified Substitute Teachers	85	
Non-certified Substitute Teachers	1,538	
Social Security	40,499	
Pensions	45,638	
Medical Insurance	111,205	
Unemployment Compensation	74	
Employer Medicare	9,472	
Contracts with Private Agencies	87,221	
Total Special Education Program		976,623

(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	$ 108,718		
Career Ladder Program	1,000		
Educational Incentive - Other County Employees	1,500		
Social Security	6,499		
Pensions	7,829		
Medical Insurance	20,106		
Unemployment Compensation	9		
Employer Medicare	1,520		
Other Contracted Services	125,000		
Instructional Supplies and Materials	7,751		
Textbooks - Bound	4,776		
Other Supplies and Materials	4,678		
Other Charges	290		
Vocational Instruction Equipment	44,178		
Total Career and Technical Education Program		$	333,854
Support Services			
Attendance			
Supervisor/Director	$ 6,978		
Clerical Personnel	4,656		
Social Security	637		
Pensions	684		
Employer Medicare	149		
Other Contracted Services	23,966		
In Service/Staff Development	400		
Other Charges	160		
Total Attendance			37,630
Health Services			
Supervisor/Director	$ 57,581		
Medical Personnel	77,448		
Clerical Personnel	19,268		
Non-certified Substitute Teachers	1,170		
Social Security	9,206		
Pensions	9,294		
Medical Insurance	15,587		
Unemployment Compensation	12		
Employer Medicare	2,153		
Other Contracted Services	3,000		
Drugs and Medical Supplies	1,500		
Other Supplies and Materials	8,081		
In Service/Staff Development	5,883		
Other Charges	934		
Health Equipment	6,400		
Total Health Services			217,517

(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	$ 90,086		
Clerical Personnel	19,126		
Educational Incentive - Other County Employees	1,500		
Other Salaries and Wages	5,831		
Social Security	6,364		
Pensions	7,437		
Medical Insurance	39,023		
Unemployment Compensation	6		
Employer Medicare	1,487		
Communication	2,400		
Contracts with Government Agencies	5,100		
Other Contracted Services	11,447		
Other Supplies and Materials	691		
Other Charges	1,113		
Other Equipment	33,299		
Total Other Student Support		$	224,910
Regular Instruction Program			
Supervisor/Director	$ 113,500		
Career Ladder Program	2,000		
Librarians	148,806		
Educational Incentive - Other County Employees	21,070		
Social Security	12,748		
Pensions	15,050		
Medical Insurance	43,126		
Unemployment Compensation	19		
Employer Medicare	3,970		
Library Books/Media	17,489		
In Service/Staff Development	12,185		
Total Regular Instruction Program			389,963
Special Education Program			
Supervisor/Director	$ 57,770		
Educational Incentive - Other County Employees	5,823		
Social Security	3,468		
Pensions	5,526		
Medical Insurance	13,225		
Unemployment Compensation	3		
Employer Medicare	811		
Total Special Education Program			86,626
Career and Technical Education Program			
Supervisor/Director	$ 27,584		
Social Security	1,677		
Pensions	2,354		
Employer Medicare	392		
Total Career and Technical Education Program			32,007

(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			
Audiovisual Personnel	$ 40,560		
Instructional Computer Personnel	1,109		
Social Security	2,532		
Pensions	2,451		
Medical Insurance	6,272		
Unemployment Compensation	3		
Employer Medicare	592		
Internet Connectivity	8,880		
Cabling	1,863		
Software	36,653		
Regular Instruction Equipment	18,701		
Total Technology		$	119,616
Other Programs			
On-behalf Payments to OPEB	$ 26,040		
Total Other Programs			26,040
Board of Education			
Secretary to Board	$ 1,740		
Board and Committee Members Fees	12,792		
Social Security	702		
Pensions	151		
Medical Insurance	10,504		
Unemployment Compensation	3		
Employer Medicare	210		
Advertising	2,654		
Dues and Memberships	11,515		
Legal Services	1,978		
Travel	83		
Other Contracted Services	6,555		
Office Supplies	1,545		
Trustee's Commission	61,289		
Workers' Compensation Insurance	51,445		
Refund to Applicant for Criminal Investigation	2,215		
Other Charges	12,772		
Total Board of Education			178,153
Director of Schools			
County Official/Administrative Officer	$ 98,800		
Career Ladder Program	1,000		
Salary Supplements	5,823		
Secretary(ies)	28,880		
Social Security	7,803		
Pensions	10,842		
Medical Insurance	23,458		
Unemployment Compensation	6		

(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.)			
Director of Schools (Cont.)			
Employer Medicare	$ 1,825		
Communication	42,445		
Other Contracted Services	8,869		
Office Supplies	1,205		
In Service/Staff Development	1,744		
Other Charges	72		
Administration Equipment	2,625		
Total Director of Schools		$	235,397
Office of the Principal			
Principals	$ 270,680		
Accountants/Bookkeepers	121,189		
Secretary(ies)	24,284		
Educational Incentive - Other County Employees	34,846		
Social Security	25,426		
Pensions	31,257		
Medical Insurance	88,970		
Unemployment Compensation	40		
Employer Medicare	6,012		
Other Supplies and Materials	11,353		
Other Charges	500		
Administration Equipment	4,000		
Total Office of the Principal			618,557
Fiscal Services			
Accountants/Bookkeepers	$ 97,460		
Social Security	5,495		
Pensions	5,730		
Medical Insurance	23,187		
Unemployment Compensation	6		
Employer Medicare	1,285		
Postal Charges	1,908		
Other Contracted Services	23,488		
Office Supplies	2,822		
In Service/Staff Development	400		
Administration Equipment	670		
Total Fiscal Services			162,451
Operation of Plant			
Custodial Personnel	$ 164,630		
Social Security	9,764		
Pensions	9,210		
Medical Insurance	25,224		
Unemployment Compensation	28		
Employer Medicare	2,284		
Disposal Fees	35,000		

(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.)			
Operation of Plant (Cont.)			
Other Contracted Services	$ 2,210		
Custodial Supplies	29,330		
Electricity	336,781		
Natural Gas	80,810		
Water and Sewer	30,539		
Other Supplies and Materials	598		
Building and Contents Insurance	119,491		
Other Charges	357		
Total Operation of Plant		$	846,256
Maintenance of Plant			
Supervisor/Director	$ 69,029		
Maintenance Personnel	23,296		
Social Security	5,411		
Pensions	5,429		
Medical Insurance	13,985		
Unemployment Compensation	6		
Employer Medicare	1,266		
Maintenance and Repair Services - Buildings	91,495		
Other Contracted Services	31,749		
Other Supplies and Materials	6,940		
Other Charges	527		
Maintenance Equipment	130		
Total Maintenance of Plant			249,263
Transportation			
Supervisor/Director	$ 50,683		
Mechanic(s)	31,613		
Bus Drivers	291,332		
Other Salaries and Wages	22,539		
Social Security	19,353		
Pensions	18,152		
Medical Insurance	23,092		
Unemployment Compensation	43		
Employer Medicare	5,572		
Contracts with Parents	4,018		
Maintenance and Repair Services - Vehicles	29,000		
Other Contracted Services	4,084		
Diesel Fuel	76,200		
Gasoline	12,006		
Lubricants	2,165		
Tires and Tubes	8,798		
Vehicle Parts	9,355		
In Service/Staff Development	1,336		
Other Charges	7,713		
Transportation Equipment	228,993		
Total Transportation			846,047

(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			
Community Services			
Supervisor/Director	$ 12,025		
Teachers	11,650		
Clerical Personnel	13,802		
Educational Assistants	45,856		
Other Salaries and Wages	10,703		
Social Security	5,243		
Pensions	4,991		
Unemployment Compensation	16		
Employer Medicare	1,366		
Other Contracted Services	1,500		
Instructional Supplies and Materials	267		
Other Supplies and Materials	3,105		
Total Community Services		$ 110,524	
Early Childhood Education			
Supervisor/Director	$ 8,000		
Teachers	55,466		
Educational Assistants	16,058		
Non-certified Substitute Teachers	75		
Social Security	4,445		
Pensions	6,459		
Medical Insurance	15,726		
Unemployment Compensation	6		
Employer Medicare	1,040		
Food Supplies	32		
Instructional Supplies and Materials	1,661		
Other Supplies and Materials	15		
In Service/Staff Development	125		
Total Early Childhood Education		109,108	
Capital Outlay			
Regular Capital Outlay			
Architects	$ 7,271		
Other Contracted Services	23,900		
Building Improvements	377,815		
Furniture and Fixtures	60,315		
Total Regular Capital Outlay		469,301	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 286,122		
Total Education		286,122	
Total General Purpose School Fund			$ 12,639,145

(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	$ 181,048		
Educational Assistants	110,525		
Other Salaries and Wages	22,000		
Social Security	18,339		
Pensions	20,782		
Medical Insurance	42,707		
Employer Medicare	4,474		
Instructional Supplies and Materials	134,249		
Textbooks - Bound	127,870		
Other Supplies and Materials	314		
Regular Instruction Equipment	66,148		
Total Regular Instruction Program		$	728,456
Special Education Program			
Teachers	$ 111,220		
Educational Assistants	72,943		
Other Salaries and Wages	2,099		
Social Security	10,190		
Pensions	13,127		
Medical Insurance	42,519		
Employer Medicare	2,383		
Instructional Supplies and Materials	5,307		
Other Supplies and Materials	1,579		
Special Education Equipment	10,859		
Total Special Education Program			272,226
Career and Technical Education Program			
Instructional Supplies and Materials	$ 2,684		
Vocational Instruction Equipment	14,314		
Total Career and Technical Education Program			16,998
Support Services			
Health Services			
Medical Personnel	$ 115,417		
Social Security	6,612		
Pensions	9,049		
Medical Insurance	21,812		
Employer Medicare	1,546		
Drugs and Medical Supplies	9,401		
Other Charges	10,276		
Health Equipment	62,829		
Other Equipment	56,813		
Total Health Services			293,755
Other Student Support			
Guidance Personnel	$ 12,850		

(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.)			
Social Security	$ 797		
Pensions	1,157		
Employer Medicare	188		
Travel	3,314		
Other Contracted Services	4,805		
Other Supplies and Materials	13,508		
In Service/Staff Development	3,574		
Other Equipment	10,763		
Total Other Student Support		$	50,956
Regular Instruction Program			
Supervisor/Director	$ 95,795		
Social Security	3,071		
Pensions	4,358		
Employer Medicare	1,380		
Other Contracted Services	206,345		
Other Supplies and Materials	1,541		
In Service/Staff Development	78,200		
Other Charges	4,621		
Other Equipment	196		
Total Regular Instruction Program			395,507
Special Education Program			
Supervisor/Director	$ 16,727		
Social Security	1,037		
Pensions	1,453		
Employer Medicare	243		
Contracts with Private Agencies	14,878		
Other Supplies and Materials	8,371		
In Service/Staff Development	5,607		
Total Special Education Program			48,316
Career and Technical Education Program			
In Service/Staff Development	$ 1,262		
Total Career and Technical Education Program			1,262
Technology			
Computer Programmer(s)	$ 62,901		
Social Security	3,546		
Pensions	3,710		
Medical Insurance	13,587		
Employer Medicare	829		
Total Technology			84,573
Office of the Principal			
Principals	$ 2,065		

(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.)			
Office of the Principal (Cont.)			
Assistant Principals	$ 213,611		
Secretary(ies)	3,750		
Social Security	13,117		
Pensions	18,900		
Medical Insurance	31,310		
Employer Medicare	3,068		
Total Office of the Principal		$ 285,821	
Fiscal Services			
Accountants/Bookkeepers	$ 9,100		
Social Security	564		
Pensions	535		
Employer Medicare	132		
Total Fiscal Services		10,331	
Operation of Plant			
Custodial Personnel	$ 2,041		
Social Security	127		
Pensions	121		
Employer Medicare	30		
Total Operation of Plant		2,319	
Transportation			
Other Salaries and Wages	$ 1,690		
Social Security	105		
Pensions	83		
Employer Medicare	24		
Maintenance and Repair Services - Vehicles	1,698		
Lubricants	184		
Tires and Tubes	178		
Vehicle Parts	39		
Transportation Equipment	60,834		
Total Transportation		64,835	
Capital Outlay			
Regular Capital Outlay			
Building Improvements	$ 160,778		
Total Regular Capital Outlay		160,778	
Total School Federal Projects Fund			$ 2,416,133
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 18,407		
Accountants/Bookkeepers	8,483		

(Continued)

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

Central Cafeteria Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Food Service (Cont.)			
Materials Supervisor	$ 16,286		
Clerical Personnel	81,173		
Cafeteria Personnel	221,863		
Other Salaries and Wages	4,709		
Social Security	20,939		
Pensions	16,980		
Medical Insurance	57,549		
Employer Medicare	4,897		
Legal Notices, Recording, and Court Costs	160		
Maintenance and Repair Services - Equipment	10,647		
Other Contracted Services	5,513		
Food Supplies	540,822		
Office Supplies	392		
USDA - Commodities	73,796		
Other Supplies and Materials	38,700		
In Service/Staff Development	2,461		
Other Charges	1,935		
Administration Equipment	10,938		
Food Service Equipment	9,241		
Total Food Service		$ 1,145,891	
Total Central Cafeteria Fund			$ 1,145,891
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 410,102		
Total Community Services		$ 410,102	
Total Internal School Fund			410,102
Total Governmental Funds - Hartsville/Trousdale County School Department			$ 16,611,271

Exhibit J-9

Hartsville/Trousdale County Government, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund
For the Year Ended June 30, 2023

	Business-type Activities
	Major Enterprise Fund
	Water and Sewer Fund
Revenues	
Operating Revenues	
Charges for Current Services	
Other General Service Charges	$ 1,073,951
Water Sales	2,556,661
Water Tap Sales	340,962
Service Charges	336,092
Total Charges for Current Services	$ 4,307,666
Other Local Revenues	
Lease/Rentals	$ 7,200
Total Other Local Revenues	$ 7,200
Total Operating Revenues	$ 4,314,866
Nonoperating Revenues	
Investment Income	$ 64,186
Gain on Disposal of Property	6,750
Other Local Revenues	4,888
Total Nonoperating Revenues	$ 75,824
Total Revenues	$ 4,390,690
Expenses	
Operating Expenses	
Other Public Health and Welfare	
Supervisor/Director	$ 86,783
Clerical Personnel	202,927
Overtime Pay	120,281
Other Salaries and Wages	697,283
Board and Committee Members Fees	2,500

(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	$ 13,869
Social Security	77,374
Medical Insurance	101,057
Communication	35,415
Data Processing Services	98,384
Dues and Memberships	2,997
Engineering Services	20,000
Legal Notices, Recording, and Court Costs	8,182
Maintenance and Repair Services - Equipment	196,295
Maintenance and Repair Services - Office Equipment	7,606
Maintenance and Repair Services - Vehicles	17,004
Postal Charges	927
Travel	739
Disposal Fees	9,832
Permits	5,190
Other Contracted Services	43,713
Electricity	320,322
Gasoline	49,841
Natural Gas	6,557
Office Supplies	3,276
Tires and Tubes	6,197
Testing	53,526
Chemicals	179,930
Other Supplies and Materials	804,916
Liability Insurance	90,661
Depreciation	839,571
Other Charges	79,402
Office Equipment	1,525
Total Operating Expenses	$ 4,184,082
Nonoperating Expenses	
Interest on Bonds	$ 98,630
Total Nonoperating Expenses	$ 98,630
Total Expenses	$ 4,282,712

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, 2023, 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 December 19, 2023. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified the following deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be a significant deficiency: 2023-002.

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 matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item: 2023-001.

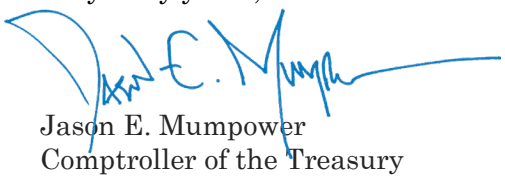
Hartsville/Trousdale County Government's Responses to Findings

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

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

December 19, 2023

JEM/gc

TENNESSEE COMPTROLLER OF THE TREASURY

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 identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hartsville/Trousdale County's major federal programs for the year ended June 30, 2023. 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 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, 2023.

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, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Hartsville/Trousdale County Government's 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.

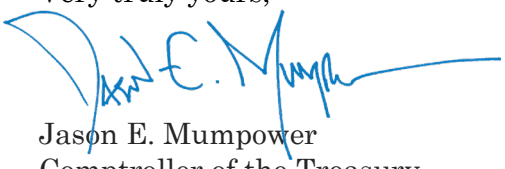
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2023, 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 December 19, 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

December 19, 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, 2023

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)	$ 73,796	(6)
Passed-through State Department of Education:				
Child Nutrition Cluster: (5)				
School Breakfast Program	10.553	(4)	296,885	
National School Lunch Program	10.555	(4)	665,337	(6)
COVID 19 - National School Lunch Program	10.555	(4)	76,526	(6)
COVID 19 - Pandemic EBT Administrative Costs	10.649	(4)	3,135	
Total U.S. Department of Agriculture			$ 1,115,679	
U.S. Department of the Interior:				
Direct Program:				
Payments in-lieu-of Taxes	15.226	N/A	$ 9,585	
Total U.S. Department of the Interior			$ 9,585	
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. Department of the Treasury:				
Direct Program:				
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 76,720	
COVID 19 - Local Assistance and Tribal Consistency Fund	21.032	N/A	50,000	
Total U.S. Department of the Treasury			$ 126,720	
U.S. Institute of Museum and Library Services:				
Passed-through State Department of Library and Archives:				
Grants to States	45.310	(4)	$ 1,080	
Total U.S. Institute of Museum and Library Services			$ 1,080	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	(4)	$ 265,592	
Special Education Cluster: (5)				
Special Education - Grants to States	84.027	(4)	318,959	(6)
COVID 19 - Special Education - Grants to States	84.027	(4)	65,409	(6)
Special Education - Preschool Grants	84.173	(4)	2,064	(6)
COVID 19 - Special Education - Preschool Grants	84.173	(4)	3,405	(6)
Career and Technical Education - Basic Grants to States	84.048	(4)	25,148	
Rural Education	84.358	(4)	3,831	
Supporting Effective Instruction State Grants	84.367	(4)	42,971	
Student Support and Academic Enrichment Program	84.424	(4)	48,927	
COVID 19 - Discretionary Grants: Rethink K-12 Education Models Grant	84.425B	(4)	22,000	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(4)	442,743	(6)
COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	(4)	904,431	(6)
COVID 19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	(4)	8,922	(6)
Total U.S. Department of Education			$ 2,154,402	

(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)	$ 4,377
Aging Cluster: (5)			
Special Programs for the Aging Title III, Part B			
Grants for Supportive Services and Senior Centers	93.044	(4)	21,397
National Family Caregiver Support, Title III, Part E	93.052	(4)	34,875
Passed-through State Department of Health:			
COVID 19 - Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323	(4)	268,095
Passed-through State Department of Education:			
COVID 19 - Temporary Assistance For Needy Families (TANF)	93.558	(4)	36,278
Total U.S. Department of Health and Human Services			$ 365,022
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Homeland Security Grant Program	97.067	(4)	$ 5,031
Total U.S. Department of Homeland Security			$ 5,031
Total Expenditures of Federal Awards			$ 3,847,519

State Grants		Contract Number	
Aging Programs - State Commission on Aging	N/A	(4)	$ 6,338
SPARC Grant - State Department of Agriculture	N/A	(4)	95,158
Fire Grant - Tennessee Department of Commerce and Insurance	N/A	(4)	11,400
Rescue Grant - Tennessee Department of Commerce and Insurance	N/A	(4)	5,244
Juvenile Services Program - State Department of Children's Services	N/A	(4)	9,000
ThreeStar Grant - State Department of Economic and Community Development	N/A	(4)	22,010
Lottery for Education: Afterschool Programs - State Department of Education	N/A	(4)	90,205
Early Childhood Education - State Department of Education	N/A	(4)	98,842
Coordinated School Health - State Department of Education	N/A	(4)	89,251
Safe Schools Act - State Department of Education	N/A	(4)	33,450
Healthy Students Stronger Learners Tennessee - State Department of Education	N/A	(4)	887
Summer Learning Camp - State Department of Education	N/A	(4)	100,673
Learning Camp Transportation - State Department of Education	N/A	(4)	17,556
Innovative School Models Grant - State Department of Education	N/A	(4)	234,999
1801 Grant - State Department of Education	N/A	(4)	15,931
Local Parks and Recreation Grant - State Department of Environment and Conservation	N/A	(4)	29,215
Animal Friendly Grant - State Department of Health	N/A	(4)	1,400
Recovery Drug Court - State Department of Mental Health and Substance Abuse Services	N/A	(4)	2,400
Litter Program - State Department of Transportation	N/A	(4)	43,710
Student Ticket Subsidy (STS) Grant - Tennessee Arts Commission	N/A	(4)	2,000
Mental Health Transport Grant - Tennessee Office of Criminal Justice Programs	N/A	(4)	29,860
Total State Grants			$ 939,529

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 $1,112,544; Special Education Cluster total $389,837; Aging Cluster total $21,397.
(6) Total FAL No. 10.555 is $815,659; Total FAL No. 84.027 is $384,368; Total FAL No. 84.173 is $5,469;
Total FAL No. 84.425 is $1,378,096.

Hartsville/Trousdale County Government, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2023

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, 2023.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
Water and Sewer Utility Department					
2022	235	2022-001	Accounting records were not closed and available for audit by August 31, 2022.	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, 2023

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? **YES**

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

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

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

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

7. Identification of Major Federal Programs:

   * Federal Assistance Listing Number: 21.027 — COVID 19 - Coronavirus State and Local Fiscal Recovery Funds

   * Federal Assistance Listing Number: 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

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action 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.

OFFICE OF COUNTY MAYOR

FINDING 2023-001 **THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**
(Noncompliance Under *Government Auditing Standards*)

Our examination revealed the following deficiencies in budget operations. These deficiencies exist due to management's failure to hold spending to the limits authorized by the county commission, which resulted in unauthorized expenditures.

A. Expenditures exceeded total appropriations approved by the county commission in the General Debt Service Fund by $3,194.

B. Expenditures exceeded appropriations in the Sanitation Education/Information major appropriation category (the legal level of control) of the General Fund by $8,985.

C. Salaries exceeded appropriations in seven of 84 salary line-items in the General Fund by amounts ranging from $29 to $3,324. The budget resolution approved by the county commission states, "The salary, wages, or remuneration of each officer, employee or agent of the County, shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this ordinance." Therefore, the salaries that exceeded line-item appropriations were expenditures not approved by the county commission.

Section 5-9-401, *Tennessee Code Annotated*, states that "All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs for the various departments, commissions, institutions, boards, offices, and agencies of county governments shall be appropriated to such use by the county legislative bodies."

RECOMMENDATION

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

MANAGEMENT'S RESPONSE

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

WATER AND SEWER UTILITY DEPARTMENT

FINDING 2023-002 **THE OFFICE FAILED TO PROPERLY ISSUE PURCHASE ORDERS**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 27 disbursements totaling $ 161,954 from a population of approximately 2,818 vendor checks totaling $2,157,967. In lieu of issuing formal purchase orders, the office allowed employees to record their estimated purchases in a logbook. Office personnel stated the general manager would review the logbook; however, approval was not documented. Our examination revealed that several entries were dated on or after the date of the invoice. Purchase orders are necessary to control who has purchasing authority for the county and to document purchasing commitments. This practice defeats the purpose of the purchase order and increases the risks of unauthorized purchases. This deficiency is the result of a lack of management oversight and failure to follow county purchasing policies.

RECOMMENDATION

To strengthen internal controls over purchasing procedures and to document purchasing commitments, the office should issue purchase orders for all applicable purchases before purchases are made.

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, 2023.

Hartsville/Trousdale County Government, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2023

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

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF COUNTY MAYOR		
2023-001	The office had deficiencies in budget operations.	230
WATER AND SEWER UTILITY DEPARTMENT		
2023-002	The office failed to properly issue purchase orders.	231

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

CORRECTIVE ACTION PLAN – FY 2023

FINDING 2023-001 THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS

Response and Corrective Action Plan Prepared by: **Amy Thomas, Administrative Officer**

Person Responsible for Implementing the Corrective Action: **Amy Thomas and Mayor Jack McCall**

Anticipated Completion Date of Corrective Action: **January 1, 2024**

Repeat Finding: **NO**

Planned Corrective Action:

Hartsville/Trousdale County Government had three parts to Finding 2023-001.

A. **Expense from a refunding activity came in June of 2023 and a budget amendment was not able to be presented to the Commission before yearend. We will take all appropriate measures in future transactions to prevent this from being a repeat event.**

B. **The major category of the Sanitation Education / Litter Grant was overspent due to open monthly purchase orders that should have been liquidated before June 30. HTCG will review outstanding encumbrances for the year beginning in May of each year and liquidate unneeded Purchase Orders.**

C. **Several salary line items exceeded appropriations. Many of these were due to overlooking cleanup journal entries or rounding calculations. Beginning in May of each year, HTCG will review the budgeted amounts compared to current pay rates to determine if budget amendments need to be presented to Commission for approval before June 30. HTCG will also review with elected officials and department heads any overtime needs for their departments.**

Jack McCall
Mayor

Amy Thomas
Administrative Officer / Budget Director

Corrective Action Plan

FINDING 2023-002 **THE OFFICE FAILED TO PROPERLY ISSUE PURCHASE ORDERS (Internal Control – Significant Deficiency 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: **1/1/2024**

Repeat Finding: **No.**

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

All utility purchases will be based on the county's departmental policies.

Signature: _____

Tommy McFarland
General Manager

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.

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.