

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**GREENE COUNTY, TENNESSEE**



**FOR THE YEAR ENDED JUNE 30, 2005**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**GREENE COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2005**

*DEPARTMENT OF AUDIT*  
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*Comptroller of the Treasury*

*DIVISION OF COUNTY AUDIT*  
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*Director of Accounts and Budgets*  
*Greene County, Tennessee*

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# ***Audit Highlights***

Comprehensive Annual Financial Report  
Greene County, Tennessee  
For the Year Ended June 30, 2005

## ***Scope***

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2005.

## ***Results***

Our report on Greene County's financial statements was unqualified. Our audit resulted in five findings and recommendations, which we have reviewed with Greene County's management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ The Office of Management and Budget's Circular A-133 and Circular A-102 require recipients to minimize the amount of time between requests for grant funds and disbursements. School Department personnel did not adequately monitor the cash needs of the Special Education - Grants to States program reflected in the School Federal Projects Fund to ensure compliance with those requirements.

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### **OFFICE OF TRUSTEE**

- ◆ Duties were not segregated adequately among the official and employees in the Office of Trustee.
-

## **OFFICE OF COUNTY CLERK**

- ◆ Bank statements were not reconciled with the general ledger for the months of November 2004 through May 2005.
- ◆ The county clerk failed to remit state and county revenues collected to the receiving agency within 15 days after the last day of each calendar month as required by state statute.
- ◆ The county clerk did not remit unclaimed funds to the state Treasurer's Office as provided by state statute.

*State of Tennessee  
Comptroller of the Treasury  
Department of Audit  
Division of County Audit*

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# INTRODUCTORY SECTION

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## GREENE COUNTY, TENNESSEE

David A. Lawing  
Director of Accounts and Budgets

### Letter of Transmittal

September 26, 2005

To the Honorable Roger Jones, County Mayor,  
Board of County Commissioners and  
Citizens of Greene County, Tennessee

By state statute all local governments are required to publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America. This report fulfills that requirement. This report was prepared by the director of accounts and budgets in conjunction with the county's independent auditors, the State of Tennessee's Office of the Comptroller of the Treasury, Department of Audit, Division of County Audit.

Management assumes full responsibility for the completeness and reliability of all of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that financial statements will be free from material misstatement.

The State of Tennessee's Office of the Comptroller of the Treasury, Department of Audit, Division of County Audit has issued an unqualified opinion on the financial statements of Greene County for the fiscal year ended June 30, 2005. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complement this letter of transmittal and should be read in conjunction with it.

Honorable Roger Jones  
County Mayor  
September 26, 2005  
Page 2

## **Profile of the Government**

Greene County was established by Acts of North Carolina, 1783, Chapter 51. Greene County is in the eastern part of the state and borders the counties of Washington, Sullivan, Unicoi, Hawkins, Hamblen, and Cocke and the state of North Carolina. The county has a land mass of approximately 394,880 acres (624 square miles) and serves an estimated population of 65,060. Greene County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Greene County operates as a political subdivision of the state as provided by the Tennessee Constitution. Greene County, as a political subdivision of the state is subject to control by the Tennessee General Assembly, and the county has no authority except that expressly given by state statutes.

Greene County operates under a County Mayor – County Commission form of government as provided by state statutes. The Greene County Commission consists of a 21-member board elected in eight districts within the county. Policy making and legislative authority is vested in the Greene County Commission. The County Commission is responsible for various tasks including but not limited to: adopting the annual budget, setting the property tax levy, appointing various boards and committees, and passage of local ordinances. The county mayor is popularly elected for a four-year term and is the county's manager and chief financial officer. He is responsible for carrying out policies and ordinances of the County Commission, for overseeing the day-to-day operations of the government, and for appointing or recommending for appointment various department heads. In addition, he serves as chairperson of the County Commission and as an ex-officio member of each committee.

Greene County provides a full range of essential services, including police protection; solid waste disposal; emergency medical services; emergency management planning; and construction and maintenance of highways, streets, and other infrastructure. Greene County also is financially responsible for a legally separate school district, which is reported separately within its financial statements. Additional information on this legally separate entity along with the county's other discretely presented component unit can be found in Note I.A in the notes to the financial statements.

Honorable Roger Jones  
County Mayor  
September 26, 2005  
Page 3

The annual budget serves as the foundation for Greene County's financial planning and control. Greene County adopts a budget annually in compliance with state statutes. As required, each department submits an itemized statement of the amount of appropriations needed for the upcoming year by April 1 to the director of accounts and budgets. Before May 1 of each fiscal year the director of accounts and budgets submits a consolidated budget to the budget and finance committee. According to Section 5-12-107, Tennessee Code Annotated, "in preparing the budget the budget committee may revise, as it deems necessary, the estimates or requests made by the various department, officials, offices, institutions and agencies of the county, but any county official or employee shall be entitled to a hearing before the budget committee with reference to any contemplated changes in the county official's or employee's budget requests or estimates." The proposed budget of the budget and finance committee is published in a paper of general circulation at least ten days before the budget and finance committee conducts a public hearing on the budget. The County Commission may alter or revise the budget before adoption except for debt service. The County Commission adopts a budget before the third Monday in July. The county mayor upon the request of a department head, except for salary and benefit related line-items, may transfer appropriations between line-items within a department. Transfers of appropriations between line-items, including salary and related line-items, within a department may be made by the budget and finance committee. Transfers between departments require the approval of the Greene County Commission. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated budget has been adopted. For the general and highway/public works funds, these comparisons are presented as required supplementary information. For other governmental funds with appropriated annual budgets, this comparison is presented in the combining and individual fund subsection of this report. Please see Table of Contents for specific page numbers.

### **Local economy**

Greene County is predominately a manufacturing and agricultural county. Greene County is ranked number one in agriculture in the State of Tennessee generating more than \$50 million annually. In addition, the University of Tennessee Tobacco Experiment Station has been located in Greene County for more than 50 years. Greene County also ranks highly in the number of manufacturing jobs per capita and is one of the largest manufacturing counties in the state. The three largest industries of the county are manufacturing at approximately 35%, retail trade approximately 16%, and health care and social assistance at approximately 16%.

Honorable Roger Jones  
County Mayor  
September 26, 2005  
Page 4

As of June 30, 2005, Greene County had a labor force of 32,952 with 29,812 employed resulting in a 9.5% unemployment rate. Based on preliminary unemployment rate reported by the U.S. Department of Labor for July this rate has decreased by 1% to 8.5%. However, Greene County's unemployment rate was still well above the state and national average for both months and considerably higher than the June 30, 2004 rate for the county of 8.2%.

According to the 2000 federal census Greene County had a population of 62,909. This is an increase of more than 12 percent since the 1990 census. Greene County's current population is estimated at 65,060.

During the past ten years, the government's expenses related to public safety has been the fastest growing function in the Greene County government. In a ten year period this function increased by \$4,517,013 or approximately 126.78%. In the same time period, public safety increased from 17.7% to 24.5% of primary government expenditures, excluding other financing uses. The majority of this increase is related to increases in staffing, salary increases, and related benefit costs in the sheriff's department, detention center, and workhouse.

### **Long-term financial planning**

The county mayor in conjunction with the County Commission has instituted a Long-term Planning Committee. This committee is charged with creating a five, ten, and a fifteen-year capital needs plan. This committee is to assess long-term capital outlay needs of the county to allow for accumulation of resources in-lieu-of borrowing when possible. The goal of this committee is to reduce the county's reliance on borrowing, so that the citizens of Greene County will not have to unnecessarily pay interest or debt issuance costs.

In order to accumulate future resources to fund these long-term capital needs and other needs that arise, the county mayor in conjunction with the County Commission has attempted to increase the amount of unreserved fund balance in the General Fund to a minimum of 15% of the annual budgetary expenditures. As of June 30, 2005, the unreserved fund balance in the General Fund was approximately 15.92% of annual budgetary expenditures including other financing uses. In addition, amounts were also transferred to the General Capital Projects Fund to accumulate for the more immediate capital needs.

Honorable Roger Jones  
County Mayor  
September 26, 2005  
Page 5

### **Relevant financial policies**

The Greene County Commission and Greene County Mayor have initiated a policy that one time revenues or unreserved fund balance shall not be used for operational purposes.

### **Major initiatives**

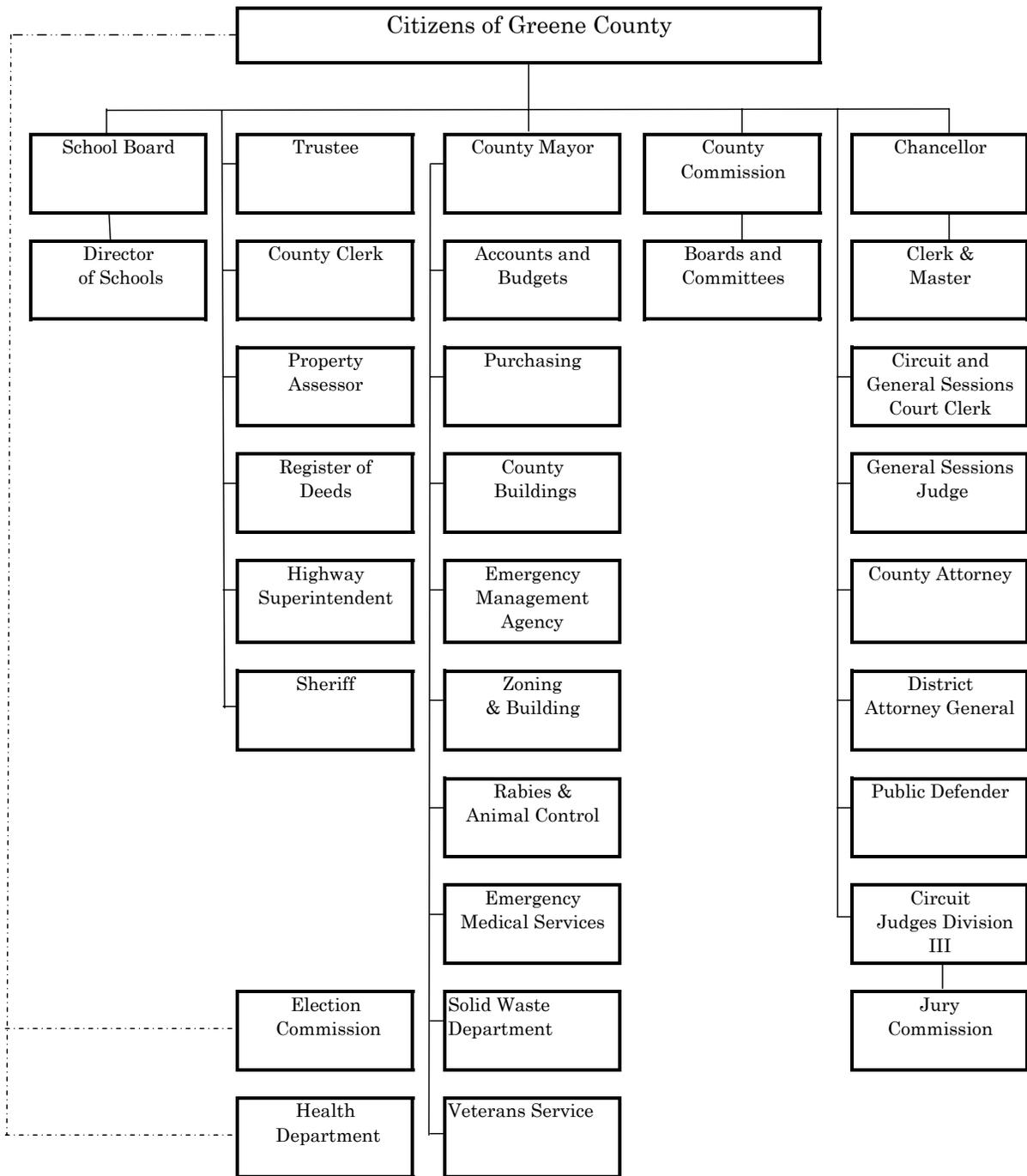
Currently Greene County is in a major public works project. The project encompasses the paving of all rock roads, if determined to be effective and the resurfacing or repair of any other roads in a deteriorated state. The funding for this project is provided through the issuance of \$6,942,904 of other loans through the Blount County Public Building Authority.

### **Acknowledgements**

The preparation of this report could not have been possible without the efficient and dedicated service of the entire Department of Accounts and Budgets. They are Shelly Fillers, Krystal Freeman, Jane Miller, Nathan Holt, and Frances Kinser. Credit should also be given to the county mayor and the Greene County Commission for their support and maintaining the highest standards of professionalism in management of Greene County.

Sincerely,

David A. Lawing  
Director of Accounts and Budgets



Note(s):

----- : Denotes State appointment

Greene County Officials  
June 30, 2005

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Officials:

Roger D. Jones, County Mayor  
James C. Jones, Superintendent of Highways  
Dr. Joe Parkins, Director of Schools  
Dan D. Walker, Trustee  
Ralph Bowers, Assessor of Property  
Freddie Shaw, County Clerk  
Gail Davis Jeffers, Circuit and General Sessions Courts Clerk  
Kay Armstrong, Clerk and Master  
Joy Rader, Register  
J. Steven Burns, Sheriff  
David A. Lawing, Director of Accounts and Budgets  
Diane Swatzell, Purchasing Agent

Board of County Commissioners:

Roger D. Jones, Chairperson	Phil King
Betty R. Alexander	Robert L. Morgan
Bill Brown	Kevin Morrison
John D. Carter	William H. Moss
William Dabbs	Gary Rector
Margaret Greenway	M.C. Rollins, Jr.
Brenda Grogan	Hilton Seay
Blanche Johnson	David E. Thompson
Janice Johnson	John S. Waddle, Jr.
Clark Justis	Jerry Weems
Jan E. Kiker	Charles T. White

Budget and Finance Committee:

Roger D. Jones, Chairperson	William H. Moss
John D. Carter	John S. Waddle, Jr.
David A. Lawing	Jerry Weems

Board of Education:

Richard Morrison, Chairperson	Tom Carpenter
Eddie Malone, Vice Chairperson	Claude Weems, Jr.
Tim Armstrong	Bobby Wells
Kathy Austin	

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## FINANCIAL SECTION

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**STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841**

**INDEPENDENT AUDITOR'S REPORT**

September 19, 2005

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Greene County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Greene County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented Greeneville-Greene County Emergency Communications District, which represent one percent each, of the assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Greeneville-Greene County Emergency Communications District, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 19, 2005, on our consideration of Greene County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in assessing the results of our audit.

As described in Note V.B., Greene County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, Deposit and Investment Risk Disclosures, which modifies the county's disclosures for custodial credit risk and adds disclosures about other types of risk. Additionally, Greene County elected to early implement the provisions of GASB Statement No. 44, Economic Condition Reporting: The Statistical Section - an amendment of NCGA Statement 1. This standard improves the understandability and usefulness of the statistical section of the comprehensive annual financial report.

The management's discussion and analysis on pages 17 through 34 and the budgetary comparison information on pages 93 through 99 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Greene County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), miscellaneous schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the Education Debt Service Fund, combining and individual fund financial statements of the Greene County School Department (a discretely presented component unit), and the miscellaneous schedules have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The

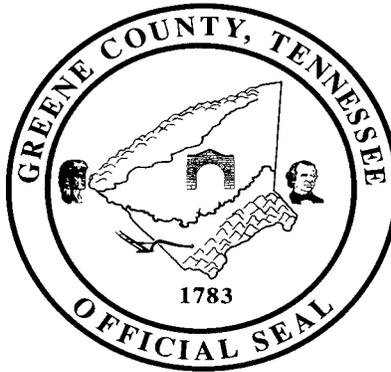
introductory section and statistical tables have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Very truly yours,

A handwritten signature in cursive script that reads "John G. Morgan". The signature is written in black ink and includes a long horizontal flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/rd



## **Management's Discussion and Analysis For Greene County Tennessee**

As management for Greene County Tennessee, we offer the readers of Greene County Government's Financial Statements this narrative overview and analysis of the financial activities of Greene County Government for the fiscal year ended June 30, 2005. In addition, this discussion and analysis includes an overall view of the discretely presented component unit (DPCU) of the Greene County School Department. A separate set of financial statements is not issued for the Greene County School Department. The intent of this discussion and analysis is to look at the county and the discretely presented Greene County School Department's financial performance as a whole. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on the table of contents.

The Greeneville-Greene County Emergency Communications District is also a discretely presented component unit of the county. Readers should also review the separately issued financial statements and management's discussion and analysis for this discretely presented component unit.

### **FINANCIAL HIGHLIGHTS**

- ❖ The net assets of Greene County exceeded its liabilities at the close of the fiscal year by approximately \$8.76 million. However, it should be noted that the financial statements of Greene County includes in excess of \$28.17 million of debt attributable to the Greene County Board of Education. The discretely presented Greene County School Department's net assets exceeded its liabilities by approximately \$41.3 million at June 30, 2005.
- ❖ The primary government's total net assets increased by approximately \$2.19 million and the discretely presented Greene County School Department's net assets increased by approximately one-half million dollars.

- ❖ As of the close of the fiscal year, Greene County's governmental funds reported \$12,849,846 of total fund balances (reserved and unreserved); this is an increase of \$2,946,037 from the previous fiscal year. Of this increase, \$2,149,565 was attributable to other loans issued but not spent in the Highway Capital Projects Fund an increase of \$2,204,822 from prior year. The discretely presented Greene County School Department's governmental funds reported \$4,859,992 of total fund balances (reserved and unreserved); this is a decrease of \$838,664 from the previous fiscal year. This decrease was primarily attributable to the decrease in the Education Capital Project Fund's fund balance due to the completion of a new wing at Ottway School.
- ❖ At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$2,905,310 or approximately 15.92 percent of the General Fund's annual budgetary expenditures (including other uses). The unreserved fund balance of the discretely presented Greene County School Department's General Purpose School Fund was \$2,643,177 or approximately 7.48 percent of the fund's annual budgetary expenditures (including other uses).
- ❖ The largest governmental activity performed by the primary government was public safety. As presented on Exhibit B, public safety's total cost was \$8,498,966, which consumed \$5,580,592 of local general tax revenue. Public safety includes the Sheriff's Department, the detention center, workhouse, building and zoning, and civil defense.

## **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to Greene County's and the discretely presented Greene County School Department's basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) the notes to the financial statements. This annual financial report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-Wide Financial Statements –**

The government-wide financial statements were created to give the readers a broad overview in a manner similar to a private-sector business of the county's and school's finances. The government-wide financial statements consist of two statements: the statement of net assets and the statement of activities.

The statement of net assets presents information on all of the Greene County's and its discretely presented component units' assets and liabilities with the difference reported as

net assets. Over time increases or decreases in net assets may serve as a useful indicator of whether the financial position of the county and its discretely presented component units are improving or deteriorating.

The statement of activities presents information showing how Greene County's and its discretely presented component units net assets changed during the current fiscal year. All changes in net assets are reported on the accrual basis of accounting as soon as the underlying event giving rise to changes occurs. Therefore, some revenues and expenses reported in this statement will result in cash flows in future periods.

These government-wide financial statements of Greene County and the discretely presented Greene County School Department distinguish between major functions that are principally supported by taxes and intra-governmental revenues from functions that are intended to recover all or a significant portion of their cost from user fees and/or charges – business type activities. The governmental activities of Greene County include: general government, finance, administration of justice, public safety, public health and welfare, social and cultural and natural resources, other operations, highway, and education. Greene County and the discretely presented Greene County School Department have no business-type functions.

The government-wide financial statements can be found on Exhibit A and Exhibit B.

### **Fund Financial Statements –**

A fund is a grouping of related accounts, which is used to maintain control over resources that have been segregated for specific activities or objectives. Greene County and the discretely presented Greene County School Department use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of Greene County and the discretely presented Greene County School Department can be divided into three broad categories: governmental funds, proprietary funds, and fiduciary funds.

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

Because the focus of the governmental funds is short-term in comparison to the government-wide financial statements, it is useful to compare the two. In doing so, readers may be able to understand how short-term financing decisions can impact the government long-term. Reconciliations between the government-wide financial statements and the governmental statements are provided on Exhibits C-2 and C-4 for Greene County Primary Government and on Exhibits J-2 and J-4 for the discretely presented Greene County School Department to facilitate all comparisons.

Greene County maintains 13 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Highway/Public Works Fund, and the Education Debt Service Fund, all of which are considered to be major funds. Financial data from the remaining governmental funds are combined into a single, aggregated amount with detail provided in the combining and individual fund financial statements and schedules.

The discretely presented Greene County School Department maintains four individual governmental funds. The General Purpose School Fund and the School Federal Projects Fund are considered major funds with the remaining two funds combined into a single, aggregated amount with detail provided in the combining and individual fund financial statements and schedules.

Greene County adopts an annual budget for its General Fund, all special revenue funds (except the Attorney General's fund and Constitutional Officers - Fees Fund), and its debt service funds. The discretely presented Greene County School Department, with the approval of the county, adopts an annual budget for its general fund (General Purpose School Fund) and all of its special revenue funds. Budgetary comparisons have been provided for these funds to demonstrate budgetary compliance.

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

**Proprietary funds.** Greene County maintains one proprietary fund. It is an internal service fund. Internal service funds are used to accumulate and allocate costs internally among Greene County's various functions. Greene County used an internal service fund to account for its self-insured health insurance costs. However, operations related to the county's self-insurance health program ceased on July 1, 2004, because Greene County purchased commercial health insurance. The only activity in this fund, during the current fiscal year, was residual activities from prior operations including a prior-period adjustment of \$84,053. This prior-period adjustment was due to overestimating accruals for claims and judgments payable. Because this service benefited the governmental functions and not any business-type functions, it has been included within the governmental activities in the government-wide financial statements. The discretely presented Greene County School Department does not have any proprietary funds.

The proprietary fund financial statements can be found on Exhibits D-1 through D-3 in the basic financial statements.

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

The basic fiduciary fund financial statements can be found as Exhibit E-1.

**Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in government-wide and fund financial statements. The notes to the financial statements can be located on the table of contents.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also contains combining and individual fund statements and schedules for Greene County and the discretely presented Greene County School Department. A table of contents has been provided to locate this information.

### **Government-wide Financial Analysis –**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. Greene County's assets exceed its liabilities at June 30, 2005, by \$8,764,288. The constitution for the State of Tennessee only allows the local legislative body to issue debt. Therefore, whenever the Greene County Board of Education requires the issuance of debt to fund major capital projects or equipment purchases, the related debt must be issued by Greene County. At the end of the current fiscal year, Greene County had outstanding debt related to the Greene County Board of Education in the amount of \$28,172,304. The related assets for this debt is reported on the statement of net assets under component units in the column Greene County School Department. The discretely presented Greene County School Department assets exceed its liabilities at June 30, 2005, by \$41,307,789.

### **Greene County and the discretely presented Greene County School Department's Net Assets**

In the following table for the primary government, the June 30, 2004, fiscal year balances have been adjusted as follows: other liabilities have been adjusted down by \$84,053; restricted net assets were increased by \$17,230; and unrestricted net assets were increased by \$66,823. These adjustments were made to correct for accruals that were over estimated in the Health Insurance Fund.

Greene County Primary Government  
Governmental Activities

	<u>As of June 30, 2005</u>	<u>As of June 30, 2004</u>
Assets:		
Current and Other Assets	\$ 26,952,708	\$ 24,303,959
Capital Assets	35,793,994	32,871,275
Total Assets	<u>\$ 62,746,702</u>	<u>\$ 57,175,234</u>
Liabilities:		
Long-Term Liabilities Outstanding	\$ 38,633,224	\$ 36,273,989
Other Liabilities	15,349,190	14,328,969
Total Liabilities	<u>\$ 53,982,414</u>	<u>\$ 50,602,958</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 24,355,434	\$ 24,078,399
Restricted	4,381,570	4,778,553
Unrestricted	(19,972,716)	(22,284,676)
Total Net Assets	<u>\$ 8,764,288</u>	<u>\$ 6,572,276</u>

Greene County School Department  
Governmental Activities

	<u>As of June 30, 2005</u>	<u>As of June 30, 2004</u>
Assets:		
Current and Other Assets	\$ 11,442,472	\$ 12,495,630
Capital Assets	36,216,673	34,918,876
Total Assets	<u>\$ 47,659,145</u>	<u>\$ 47,414,506</u>
Liabilities:		
Long-Term Liabilities Outstanding	\$ 92,992	\$ 177,813
Other Liabilities	6,258,364	6,441,181
Total Liabilities	<u>\$ 6,351,356</u>	<u>\$ 6,618,994</u>
Net Assets:		
Invested in Capital Assets	\$ 36,216,673	\$ 34,918,876
Restricted	2,199,034	3,558,667
Unrestricted	2,892,082	2,317,969
Total Net Assets	<u>\$ 41,307,789</u>	<u>\$ 40,795,512</u>

By far the largest portion of Greene County's and the discretely presented Greene County School Department's net assets of \$24,355,434 and \$36,216,673 respectively reflects their investment in capital assets (e.g., land, building, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. Greene County and the discretely presented Greene County School Department use these capital assets to provide services to its citizenry; therefore, these are not available to meet any obligations. Although Greene County's investment in its capital assets is reported net of related debt, resources needed to repay this debt must come from outside resources because the capital assets themselves cannot be liquidated to pay these liabilities.

An additional portion of Greene County's and the discretely presented Greene County School Department's net assets of \$4,381,570 and \$2,199,034 respectively are subject to external restrictions on how they may be used.

Greene County is a negative (\$19,972,716). This negative balance represents all unrestricted non-capital related assets net of the Greene County School Department's debt of \$28,172,304.

Greene County's total net assets increased by \$2,192,012 from the previous year. This change was primarily the result of an increase of \$4,073,846 in long-term debt, a net increase in capital assets of \$2,922,719, and an increase of \$2,946,037 in governmental fund balances. The discretely presented Greene County School Department's net assets increased by \$512,277 from the previous year.

### **Greene County and the discretely presented Greene County School Department's Changes in Net Assets**

In the following table for the primary government, the June 30, 2004, fiscal year expenses for the following functions were decreased as follows: General Government (\$3,278), Finance (\$6,725), Administration of Justice (\$4,959), Public Safety (\$31,268), Public Health and Welfare (\$19,921), Social, Agriculture and Natural Resources (\$420), Other Operations (\$252), and Highway (\$17,230). The ending net assets was also increased by \$84,053. These adjustments were made to correct for over estimated accruals in the Health Insurance Fund.

Greene County Primary Government  
Governmental Activities

	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2004
Revenues:		
Program Revenues:		
Charges for Services	\$ 8,994,742	\$ 8,719,971
Operating Grants and Contributions	3,066,003	3,020,568
Capital Grants and Contributions	470,380	699,191
General Revenues:		
Property Taxes	10,987,560	10,637,869
Local Optional Sales Tax	1,716,845	1,513,041
Franchise Tax	186,610	156,446
Other Taxes	227,441	169,211
Wheel Tax	1,210,542	1,181,810
Litigation Taxes	603,911	635,117
Business Tax	442,294	459,581
Hotel/Motel Tax	397,571	195,405
Wholesale Beer Tax	221,748	218,967
Grants and Contributions not Restricted to Specific Programs	1,019,557	977,672
Unrestricted Investment Income	239,737	180,310
Gain on Sale/Disposal of Capital Assets	84,560	20,000
Miscellaneous	9,679	44,571
<b>Total Revenues</b>	<b>\$ 29,879,180</b>	<b>\$ 28,829,730</b>
Expenses:		
General Government	\$ 1,176,861	\$ 1,055,336
Finance	1,463,941	1,332,894
Administration of Justice	1,209,071	1,071,784
Public Safety	8,498,966	7,593,403
Public Health and Welfare	5,309,761	4,793,559
Social, Cultural, and Recreational Services	73,990	75,078
Agricultural and Natural Resources	258,322	437,421
Other Operations	826,706	632,395
Highways	5,511,674	4,477,949
Education	1,431,151	1,116,463
Debt Service:		
Interest on Long-Term Debt	1,884,085	1,574,497
Other Debt Service	42,640	84,312
<b>Total Expenses</b>	<b>\$ 27,687,168</b>	<b>\$ 24,245,091</b>

Greene County Primary Government  
Governmental Activities

	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2004
Increase in Net Assets	\$ 2,192,012	\$ 4,584,639
Net Assets, July 1, 2004/July 1, 2003	6,572,276	1,987,637
Net Assets , June 30, 2005/June 30, 2004	\$ 8,764,288	\$ 6,572,276

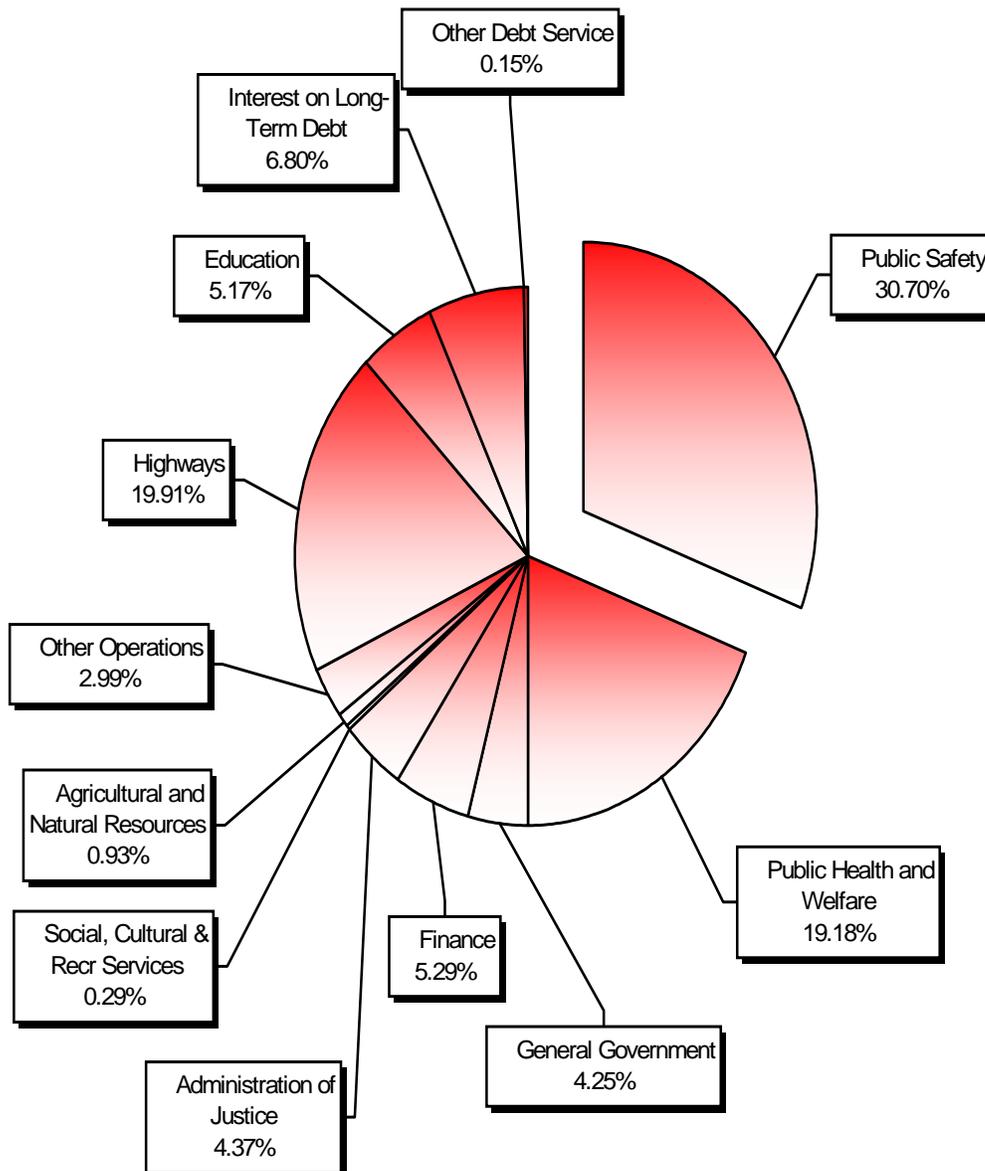
Greene County School Department  
Governmental Activities

	Fiscal Year Ended June 30, 2005	Fiscal Year Ended June 30, 2004
Revenues:		
Program Revenues:		
Charges for Services	\$ 1,951,640	\$ 1,916,362
Operating Grants and Contributions	5,878,697	5,533,700
Capital Grants and Contributions	462,680	439,296
General Revenues:		
Property Taxes	4,829,278	4,693,390
Local Optional Sales Tax	4,769,150	4,471,331
Other Taxes	7,157	7,385
Grants and Contributions not Restricted to Specific Programs	25,237,106	22,873,043
Unrestricted Investment Income	135,238	93,709
Gain on Sale/Disposal of Capital Assets	25,694	0
Miscellaneous	302,038	361,638
Total Revenues	\$ 43,598,678	\$ 40,389,854
Expenses:		
Education	\$ 43,086,401	\$ 38,968,401
Total Expenses	\$ 43,086,401	\$ 38,968,401
Increase in Net Assets	\$ 512,277	\$ 1,421,453
Net Assets, July 1, 2004/July 1, 2003	40,795,512	39,374,059
Net Assets , June 30, 2005/June 30, 2004	\$ 41,307,789	\$ 40,795,512

## Governmental Program Expenses

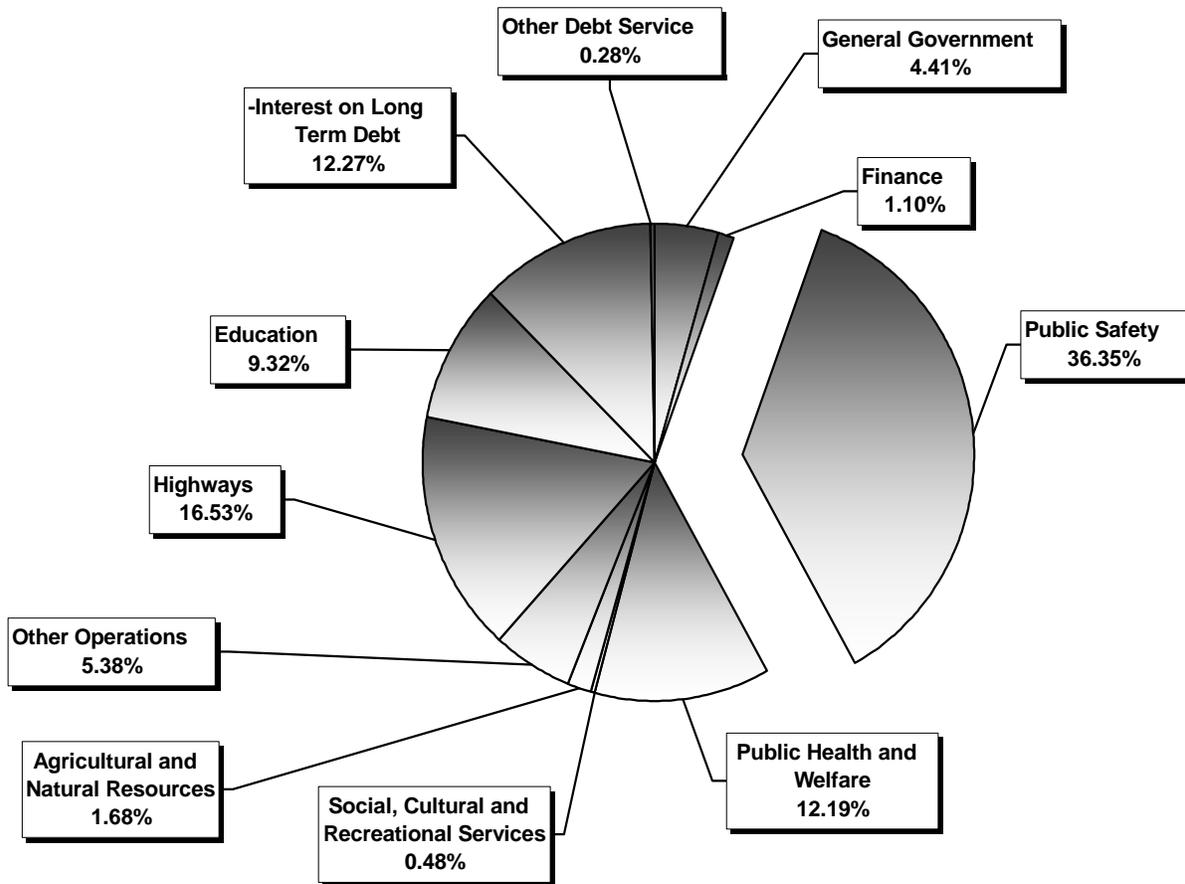
Public safety expenses of \$8,498,966 was the single largest expenditure of Greene County, the primary government consisting of 30.7 percent of total expenditures. \$2,518,106 was recovered by charges for services, \$390,268 from operating grants and contributions, and \$10,000 from capital grants and contributions leaving a net cost to the local citizens' tax base of \$5,580,592. Administration of justice was entirely funded from program revenues. For additional details see illustrations below. Note all amounts are rounded to two decimal places in the following chart.

### Expenses by Governmental Activities



The following illustration shows the “net (expenses)” from Exhibit-B as a percentage of the total. Unlike the preceding illustration this one does not merely show the percentage of total costs, it shows the impact of the program on the local citizens’ tax base, as a percentage. Net expense is all program expenses less all program revenues. Note all amounts are rounded to two decimal places in the following chart.

## Net Cost by Governmental Activity

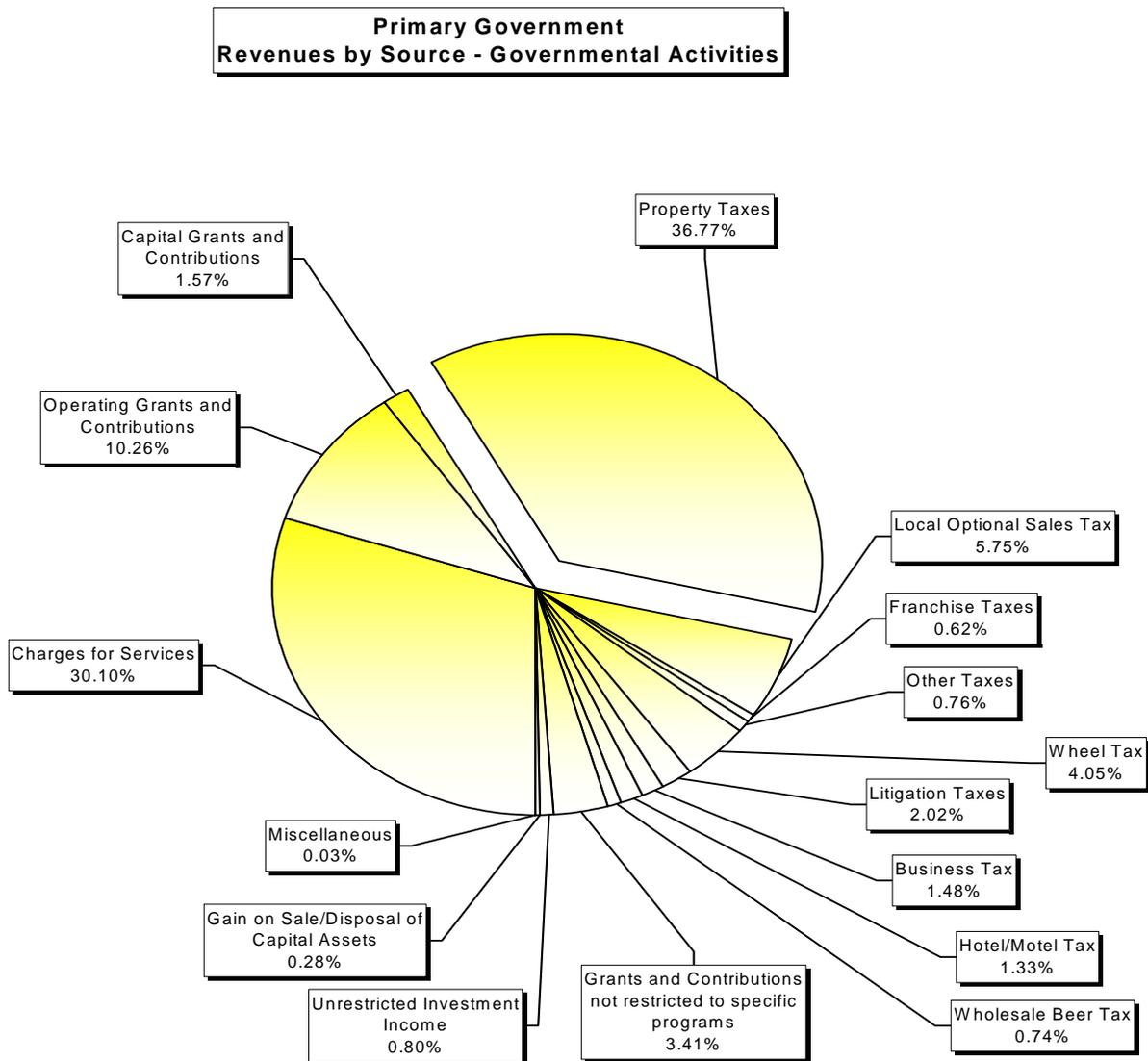


**Revenues** on the government-wide statement of activities are broken into two major categories, program and general revenues.

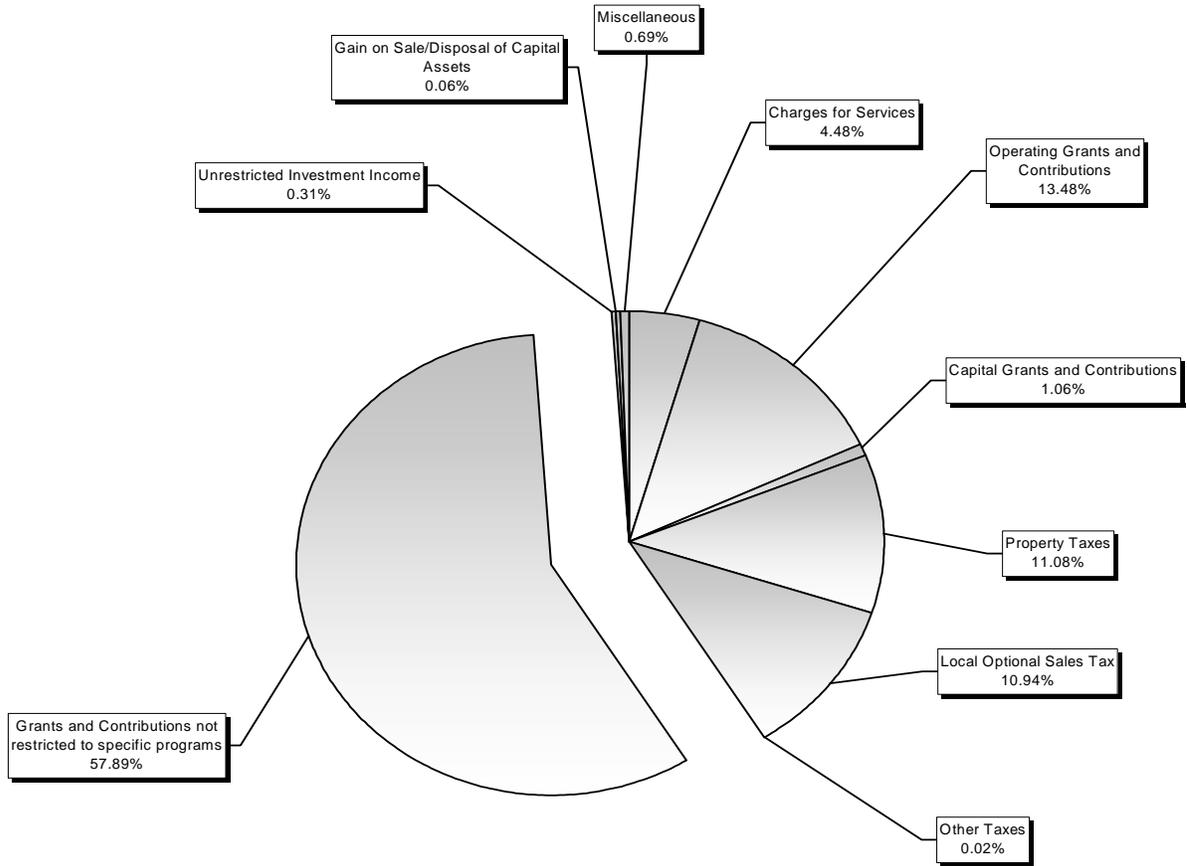
**Program revenues** are of three types; Charges for services exchange type transactions (arise from charges to customers); Operating grants and contributions that are restricted for a specific purpose; Capital grants and contributions that are restricted for a specific purpose.

**General revenues** are all revenues that do not qualify as program revenue.

The largest revenue source by far is general revenues. Within this major category, the largest single revenue sources are property tax for the county and grants and contributions not restricted to specific programs for the School Department. Note all amounts are rounded to two decimal places in the following charts.



**Greene County School Department  
Revenues by Source - Governmental Activities**



**Financial Analysis of the Government's Funds –**

The focus of Greene County and the discretely presented Greene County School Department's governmental funds are to provide information on near-term cash inflows, outflows, and balances of spendable resources. Such information is useful in assessing Greene County's and the discretely presented Greene County School Department's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**Unreserved fund balances for major funds for the six most recent fiscal years –**

Greene County – Primary Government

	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End
Fund	June 30, 2005	June 30, 2004	June 30, 2003
General Fund	\$ 2,905,310	\$ 2,679,366	\$ 1,564,182
Highway/Public Works	1,057,139	432,037	848,515
Education Debt Service	1,968,374	2,372,022	2,767,983

	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End
Fund	June 30, 2002	June 30, 2001	June 30, 2000
General Fund	\$ 2,249,707	\$ 2,467,493	\$ 2,608,113
Highway/Public Works	899,297	490,951	1,034,069
Education Debt Service	2,513,977	2,247,833	1,723,809

Discretely Presented Greene County School Department

	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End
Fund	June 30, 2005	June 30, 2004	June 30, 2003
General Purpose School	\$ 2,643,177	\$ 2,139,989	\$ 1,988,638

	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End	Unreserved Fund Balance Year End
Fund	June 30, 2002	June 30, 2001	June 30, 2000
General Purpose School	\$ 1,273,849	\$ 1,287,189	\$ 1,303,067

As of the end of the current fiscal year, Greene County government's governmental funds reported combined ending fund balances of \$12,849,846 an increase of \$2,946,037 in comparison from the previous fiscal year. Of the increase, \$2,149,565 was attributable to other loan proceeds issued but not spent in the Highway Capital Projects Fund which had an increase in fund balance of \$2,204,822 from prior year. Of this total, fund balances \$717,467 represents encumbered balance to liquidate contracts and purchase orders at the end of the period. \$183,549 represents unspent legally reserved tax revenues. The \$2,149,565 represents unspent other loan proceeds for road projects. Of the remaining unreserved fund balances \$2,621,554 was in debt service funds, \$3,761,989 in special revenue funds, and \$510,412 in capital projects funds. (Special revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.) As of June 30, 2005, the discretely presented Greene County School Department's governmental funds reported combined ending fund balances of \$4,859,992 a decrease of \$838,664 in comparison from the previous fiscal year. This decrease is primarily the result of reserves in the Education Capital Projects Fund being spent for the completion of a new wing at Ottway School. Of this total fund balances \$2,216,815 represents un-spent legally reserved revenues of which is \$834,835 is reserved in a special revenue fund for central cafeteria operations and \$134,012 is reserved for capital projects.

The General Fund is the chief operating fund of the Greene County government. At the end of the current fiscal year the unreserved fund balance was \$2,905,310, while the total fund balance is \$3,259,565. The unreserved fund balance increased by \$225,944 during the fiscal year. The General Purpose School Fund is the chief operating fund of the discretely presented Greene County School Department. At the end of the current fiscal year the unreserved fund balance was \$2,643,177, while the total fund balance is \$2,649,003. The unreserved fund balance increased by \$503,188 during the fiscal year.

The debt service funds had combined total fund balances of \$2,621,554, all of which is reserved for the payment of long-term liabilities. Of this amount \$1,968,374 is required to be used on the debt of the Greene County Board of Education. The combined fund balance for all debt service funds decreased \$263,845 from the prior year. However, it should be noted that the amount required to be used for the debt of the Greene County Board of Education decreased by \$403,648. In addition, the amount required to be used for the debt of the Greene County Board of Education decreased by \$395,691 during the prior fiscal year. These decreases are the result of the Greene County Commission forgiving the Greene County Board of Education for \$1.5 million that had been agreed to be transferred from the General Purpose School Fund to the Education Debt Service Fund. This amount was forgiven in order to free up resources to allow the School Department to replace a wing at Ottway School.

### **General Fund budgetary highlights**

Differences in the original and the final budgets' appropriations including other uses was an increase of \$2,253,806 compared to original budget of \$17,495,171 including other uses. Of this amount \$1,008,322 was to be funded from an estimated increase in revenues and the remainder from fund balance.

**Discretely Presented Greene County School Department –  
General Purpose School Fund budgetary highlights**

Differences in the original and the final budgets’ appropriations including other uses was an increase of \$1,483,608 compared to original budget of \$34,454,741. Of this amount \$948,392 was to be funded from an estimated increase in revenues and other financing sources and the remainder from fund balance.

**Capital assets and debt administration**

Primary Government

Greene County’s investment in capital assets, net of accumulated depreciation, as of June 30, 2005, was \$35,793,994. This investment in net assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. The total increase in Greene County’s investment in capital assets for the fiscal year was \$2,922,719.

Major capital asset events during the fiscal year were:

- An emergency medical services sub-station was constructed in the Tusculum area for a cost of \$165,615
- The historical Denver Bible Covered Bridge was restored at a cost of \$111,473
- Additions to county roads of \$3,561,866
- Various other bridges were repaired or replaced for a total of \$296,680
- Uncompleted bridges were added to construction in progress for \$290,789 and two roads for \$64,675
- An air conditioning project for the detention center of \$155,194 was added to construction in progress
- \$961,112 of depreciable equipment was purchased
- Depreciation for the year on all capital assets totaled \$2,284,406

**Greene County's Capital Assets**

	Historical Value	Accumulated Depreciation	Net Value
Land	\$ 419,093	\$ 0	\$ 419,093
Construction in Progress	605,415	0	605,415
Buildings	9,286,942	(3,835,164)	5,451,778
Other Capital Assets	7,783,381	(5,105,859)	2,677,522
Roads	37,468,195	(26,171,365)	11,296,830
Bridges	19,900,493	(4,557,137)	15,343,356
<b>Total Values</b>	<b>\$ 75,463,519</b>	<b>\$ (39,669,525)</b>	<b>\$ 35,793,994</b>

## Discretely Presented Greene County School Department

The discretely presented Greene County School Department's investment in capital assets, net of accumulated depreciation, as of June 30, 2005, was \$36,216,673. This investment in net assets includes land, buildings, improvements, machinery, and equipment. The total increase in investment in capital assets for the fiscal year was \$1,297,797.

Major capital asset events during the fiscal year were

- Built a new wing at Ottway Elementary School for \$2,074,314
- Enlarged and remodeled a gymnasium at Camp Creek School for a cost of \$471,220
- Built new field house and concessions stand for \$90,245
- Replaced plumbing at Chuckey Doak Middle School \$156,258
- \$961,091 of depreciable equipment was purchased
- Depreciation for the year on all capital assets totaled \$2,030,815

## Greene County School Department's Capital Assets

	Historical Value	Accumulated Depreciation	Net Value
Land	\$ 1,043,362	\$ 0	\$ 1,043,362
Buildings	43,712,336	(13,428,262)	30,284,074
Other Capital Assets	8,673,853	(3,784,616)	4,889,237
Total Values	<u>\$ 53,429,551</u>	<u>\$ (17,212,878)</u>	<u>\$ 36,216,673</u>

Additional details about Greene County's and the discretely presented Greene County School Department's capital assets can be found in the notes to the financial statements. The notes to the financial statements can be located in the table of contents.

### Long-term debt

At the end of the current fiscal year Greene County had long-debt totaling \$41,659,400. This is an increase in long term debt of \$4,073,846 from the previous fiscal year. All debt is backed by the full faith and credit of the county. It should be noted that the county has \$1,442,904 of available undrawn proceeds from a loan agreement with the Blount County Public Building Authority. The related assets and liabilities of the remaining amount of this agreement will be recognized upon completion of the transaction (the monies drawn down from the building authority to the county).

## Greene County's Outstanding Long-term Debt

Issued For:	Greene County Board of Education	Primary Government	Total Governmental Debt
Notes	\$ 1,092,304	\$ 0	\$ 1,092,304
Bonds	27,080,000	580,000	27,660,000
Other Loans	0	12,907,096	12,907,096
<b>Total</b>	<b>\$ 28,172,304</b>	<b>\$ 13,487,096</b>	<b>\$ 41,659,400</b>

### Economic factors and next year's budgets and rates

Greene County adopted a budget for the fiscal year ended June 30, 2006, on June 20, 2005. Many factors were considered when adopting this budget.

Greene County's unemployment rate as of June 30, 2005, was 9.5 percent compared to the June 30, 2004, rate of 8.2 percent. This unemployment rate for June of 2005, was higher than the State of Tennessee's and the country as a whole. On June 30, 2005, the consumer price index for the southern region of the country had risen to 2.7 percent. Because of these circumstances, the budget and finance committee did not allow for any new operational expenses unless it could be clearly demonstrated that cuts from other areas could not be made to cover any short-falls. This action was taken to allow the county's fund balance to build to levels capable of sustaining the government through an emergency and or a recessionary time.

### Requests for information

This financial report is designed to provide only a general overview of the county's finances. For questions concerning any of the information provided in this report, please contact the Office of Accounts and Budgets at Greene County Courthouse Annex, 204 North Cutler Street, Suite 202, Greeneville, Tennessee 37745.

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# BASIC FINANCIAL STATEMENTS

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Greene County, Tennessee  
Statement of Net Assets  
June 30, 2005

	Primary	Component Units	
	Government	Greene	Emergency
	Governmental	County	Communica-
	Activities	School	tions
	and Total	Department	District
<b><u>ASSETS</u></b>			
Cash and Equivalents	\$ 17,955	\$ 645,938	\$ 538,842
Equity in Pooled Cash and Investments	12,938,718	4,691,405	0
Accounts Receivable	442,973	74,589	27,173
Due from Other Governments	1,616,733	958,906	13,313
Prepaid Items	1,127	0	4,066
Property Taxes Receivable	11,742,029	5,199,454	0
Allowance for Uncollectible Property Taxes	(287,797)	(127,820)	0
Unamortized Debt Issuance Cost	480,970	0	0
Capital Assets			
Assets Not Depreciated:			
Land	419,093	1,043,362	0
Construction in Progress	605,415	0	0
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	5,451,778	30,284,074	0
Other Capital Assets	2,677,522	4,889,237	119,455
Infrastructure - Roads, Streets, and Bridges	26,640,186	0	0
Total Assets	<u>\$ 62,746,702</u>	<u>\$ 47,659,145</u>	<u>\$ 702,849</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 261,723	\$ 507,959	\$ 797
Accrued Payroll	38,550	0	10,457
Accrued Interest Payable	72,416	0	0
Payroll Deductions Payable	17,428	0	0
Claims and Judgments Payable	570,749	0	0
Other Current Liabilities	0	632,354	0
Deferred Revenue - Property Taxes	10,945,421	4,844,873	0
Unearned Revenue	4,701	0	0
Unamortized Premium on Debt	924,318	0	0
Noncurrent Liabilities:			
Due Within One Year	2,513,884	273,178	0
Due in More than One Year	38,633,224	92,992	0
Total Liabilities	<u>\$ 53,982,414</u>	<u>\$ 6,351,356</u>	<u>\$ 11,254</u>

(Continued)

Greene County, Tennessee  
Statement of Net Assets (Cont.)

	Primary Government	Component Units	
	Governmental Activities and Total	Greene County School Department	Emergency Communica- tions District
<b><u>NET ASSETS</u></b>			
Invested in Capital Assets, net of related debt	\$ 24,355,434	\$ 0	\$ 0
Invested in Capital Assets Restricted for:	0	36,216,673	119,455
Highways	1,695,843	0	0
Debt Service	630,951	0	0
Capital Projects	0	134,012	0
Other Purposes	2,054,776	2,065,022	0
Unrestricted	(19,972,716)	2,892,082	572,140
Total Net Assets	\$ 8,764,288	\$ 41,307,789	\$ 691,595

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

Exhibit B

Greene County, Tennessee  
 Statement of Activities  
 For the Year Ended June 30, 2005

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets						
	Expenses	Program Revenues			Primary Government	Component Units	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities and Total	Greene County School Department	Emergency Communications District
Primary Government:							
Governmental Activities:							
General Government	\$ 1,176,861	\$ 481,600	\$ 17,880	\$ 0	\$ (677,381)	\$ 0	\$ 0
Finance	1,463,941	1,270,629	24,628	0	(168,684)	0	0
Administration of Justice	1,209,071	1,274,576	131,372	0	196,877	0	0
Public Safety	8,498,966	2,518,106	390,268	10,000	(5,580,592)	0	0
Public Health and Welfare	5,309,761	2,993,272	306,776	138,070	(1,871,643)	0	0
Social, Cultural, and Recreational Services	73,990	0	0	0	(73,990)	0	0
Agricultural and Natural Resources	258,322	0	0	0	(258,322)	0	0
Other Operations	826,706	0	0	0	(826,706)	0	0
Highways	5,511,674	456,559	2,195,079	322,310	(2,537,726)	0	0
Education	1,431,151	0	0	0	(1,431,151)	0	0
Debt Service:							
Interest on General Long-term Debt	1,884,085	0	0	0	(1,884,085)	0	0
Other Debt Service	42,640	0	0	0	(42,640)	0	0
<b>Total Primary Government</b>	<b>\$ 27,687,168</b>	<b>\$ 8,994,742</b>	<b>\$ 3,066,003</b>	<b>\$ 470,380</b>	<b>\$ (15,156,043)</b>	<b>\$ 0</b>	<b>\$ 0</b>
Component Units:							
Greene County School Department	\$ 43,086,401	\$ 1,951,640	\$ 5,878,697	\$ 462,680	\$ 0	\$ (34,793,384)	\$ 0
Emergency Communications District	549,723	444,472	0	0	0	0	(105,251)
<b>Total Component Units</b>	<b>\$ 43,636,124</b>	<b>\$ 2,396,112</b>	<b>\$ 5,878,697</b>	<b>\$ 462,680</b>	<b>\$ 0</b>	<b>\$ (34,793,384)</b>	<b>\$ (105,251)</b>

(Continued)

Exhibit B

Greene County, Tennessee  
Statement of Activities (Cont.)

	Net (Expense) Revenue and Changes in Net Assets					
	Program Revenues			Primary	Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities and Total	Greene County School Department
General Revenues:						
Property Taxes				\$ 10,987,560	\$ 4,829,278	\$ 0
Sales Taxes				1,716,845	4,769,150	0
Franchise Taxes				186,610	0	0
Other Taxes				227,441	7,157	0
Wheel Tax				1,210,542	0	0
Litigation Taxes				603,911	0	0
Business Tax				442,294	0	0
Hotel/Motel Tax				397,571	0	0
Wholesale Beer Tax				221,748	0	0
Grants and Contributions not restricted to specific programs				1,019,557	25,237,106	128,815
Unrestricted Investment Income				239,737	135,238	8,752
Gain on Sale/Disposal of Capital Assets				84,560	25,694	1,355
Miscellaneous				9,679	302,038	3,400
Total General Revenues				\$ 17,348,055	\$ 35,305,661	\$ 142,322
Change in Net Assets				\$ 2,192,012	\$ 512,277	\$ 37,071
Net Assets - July 1, 2004				6,488,223	40,795,512	654,524
Prior Period Adjustment				84,053	0	0
Net Assets - June 30, 2005				\$ 8,764,288	\$ 41,307,789	\$ 691,595

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

Exhibit C-1

Greene County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2005

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	Education Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>					
Cash	\$ 1,382	\$ 0	\$ 0	\$ 6,590	\$ 7,972
Equity in Pooled Cash and Investments	2,990,333	1,221,880	1,906,960	5,985,134	12,104,307
Accounts Receivable	391,321	15,732	81	34,267	441,401
Due from Other Governments	908,617	597,303	103,118	7,695	1,616,733
Due from Other Funds	1,084	0	0	894,175	895,259
Property Taxes Receivable	6,815,458	1,650,837	1,630,649	1,645,085	11,742,029
Allowance for Uncollectible Property Taxes	(168,658)	(40,583)	(39,226)	(39,330)	(287,797)
Prepaid Items	1,127	0	0	0	1,127
Total Assets	<u>\$ 10,940,664</u>	<u>\$ 3,445,169</u>	<u>\$ 3,601,582</u>	<u>\$ 8,533,616</u>	<u>\$ 26,521,031</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 31,223	\$ 159,956	\$ 0	\$ 70,544	\$ 261,723
Accrued Payroll	38,550	0	0	0	38,550
Payroll Deductions Payable	14,340	2,295	0	793	17,428
Claims and Judgements Payable	0	0	0	570,749	570,749
Due to Other Funds	48,209	0	0	1,084	49,293
Deferred Revenue - Current Property Taxes	6,345,312	1,538,257	1,523,595	1,538,257	10,945,421
Deferred Revenue - Delinquent Property Taxes	270,667	64,637	61,194	60,598	457,096
Other Deferred Revenues	932,798	346,885	48,419	2,823	1,330,925
Total Liabilities	<u>\$ 7,681,099</u>	<u>\$ 2,112,030</u>	<u>\$ 1,633,208</u>	<u>\$ 2,244,848</u>	<u>\$ 13,671,185</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 253,481	\$ 276,000	\$ 0	\$ 187,986	\$ 717,467
Reserved for Drug Court	14,271	0	0	0	14,271
Reserved for Sexual Offender Registration	1,391	0	0	0	1,391
Reserved for Automation Purposes - General Sessions Court	21,489	0	0	0	21,489
Reserved for Capital Outlay	0	0	0	2,207,230	2,207,230
Reserved for Other General Purposes	63,623	0	0	25,110	88,733
Unreserved, Reported In:					
General Fund	2,905,310	0	0	0	2,905,310
Special Revenue Funds	0	1,057,139	0	2,704,850	3,761,989
Debt Service Funds	0	0	1,968,374	653,180	2,621,554
Capital Projects Funds	0	0	0	510,412	510,412
Total Fund Balances	<u>\$ 3,259,565</u>	<u>\$ 1,333,139</u>	<u>\$ 1,968,374</u>	<u>\$ 6,288,768</u>	<u>\$ 12,849,846</u>
Total Liabilities and Fund Balances	<u>\$ 10,940,664</u>	<u>\$ 3,445,169</u>	<u>\$ 3,601,582</u>	<u>\$ 8,533,616</u>	<u>\$ 26,521,031</u>

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

Greene County, Tennessee  
Reconciliation of the Governmental Funds Balance Sheet to  
the Statement of Net Assets  
June 30, 2005

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$ 12,849,846
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		35,793,994
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,783,320
(3) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges are reflected on the statement of net assets.		480,970
(4) Premiums on debt issued are recognized when debt proceeds are received in governmental funds. The unamortized portion of these premiums is reflected on the statement of net assets as a liability.		(924,318)
(5) Interest costs of long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets.		(72,416)
(6) Long-term liabilities, including other loans payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Accrued Leave	\$ 647,775	
Notes Payable	1,092,304	
Bonds Payable	27,660,000	
Other Loans Payable	12,907,096	
Less: Deferred Charges on Refunding (to be amortized as interest expenses)	<u>(1,160,067)</u>	<u>(41,147,108)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 8,764,288</u>

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

Exhibit C-3

Greene County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2005

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	Education Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 8,927,853	\$ 2,311,779	\$ 2,121,746	\$ 2,391,276	\$ 15,752,654
Licenses and Permits	249,805	0	0	0	249,805
Fines, Forfeitures, and Penalties	499,785	0	0	70,477	570,262
Charges for Current Services	2,796,951	0	0	133,771	2,930,722
Other Local Revenues	565,335	93,333	43,333	158,367	860,368
Fees Received from County Officials	2,387,955	0	0	0	2,387,955
State of Tennessee	1,421,976	2,379,225	0	629,959	4,431,160
Federal Government	374,126	506,864	0	23,070	904,060
Other Governments and Citizens Groups	1,021,259	32,459	0	115,000	1,168,718
Total Revenues	\$ 18,245,045	\$ 5,323,660	\$ 2,165,079	\$ 3,521,920	\$ 29,255,704
<u>Expenditures</u>					
Current:					
General Government	\$ 1,248,602	\$ 0	\$ 0	\$ 1,557,846	\$ 2,806,448
Finance	1,397,877	0	0	14,363	1,412,240
Administration of Justice	1,164,794	0	0	39,974	1,204,768
Public Safety	8,049,977	0	0	30,147	8,080,124
Public Health and Welfare	3,605,313	0	0	1,532,220	5,137,533
Social, Cultural, and Recreational Services	73,990	0	0	0	73,990
Agricultural and Natural Resources	170,853	0	0	0	170,853
Other Operations	777,215	0	0	0	777,215
Highways	0	5,504,397	0	0	5,504,397
Debt Service:					
Principal	0	0	1,268,834	570,000	1,838,834
Interest	0	0	1,273,265	695,436	1,968,701
Other Debt Service	0	0	279,228	18,510	297,738
Capital Projects	0	0	0	3,135,392	3,135,392
Capital Projects - Donated	0	0	0	462,680	462,680
Total Expenditures	\$ 16,488,621	\$ 5,504,397	\$ 2,821,327	\$ 8,056,568	\$ 32,870,913
Excess (Deficiency) of Revenues Over Expenditures					
	\$ 1,756,424	\$ (180,737)	\$ (656,248)	\$ (4,534,648)	\$ (3,615,209)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 462,680	\$ 462,680
Refunding Debt Issued	0	0	22,330,000	0	22,330,000
Premiums on Debt Issued	0	0	577,946	0	577,946
Other Loans Issued	0	0	0	5,000,000	5,000,000
Transfers In	0	0	0	2,356,483	2,356,483
Transfers Out	(1,510,517)	0	0	0	(1,510,517)
Payments to Refunded Debt Escrow Agent	0	0	(22,655,346)	0	(22,655,346)
Total Other Financing Sources (Uses)	\$ (1,510,517)	\$ 0	\$ 252,600	\$ 7,819,163	\$ 6,561,246
Net Change in Fund Balances					
	\$ 245,907	\$ (180,737)	\$ (403,648)	\$ 3,284,515	\$ 2,946,037
Fund Balance, July 1, 2004	3,013,658	1,513,876	2,372,022	3,004,253	9,903,809
Fund Balance, June 30, 2005	\$ 3,259,565	\$ 1,333,139	\$ 1,968,374	\$ 6,288,768	\$ 12,849,846

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

Greene County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2005

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)		\$ 2,946,037
<p>(1) Governmental funds report capital outlay 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 amount that capital outlays exceeded depreciation is itemized as follows:</p>		
Add: Capital outlays in the current period	\$ 5,142,377	
Less: Current year depreciation	<u>(2,284,406)</u>	2,857,971
<p>(2) Donated capital assets do not generate current financial resources and are therefore not recognized in the governmental funds. This adjustment reflects capital assets donated during the current period.</p>		
		108,101
<p>(3) Governmental funds only report the disposal of capital assets to the extent proceeds are received from the disposal. In the statement of activities, gains or losses are recorded for disposals.</p>		
Less: Proceeds received from disposition of capital assets	\$ (127,913)	
Plus: Gain on disposals of capital assets	<u>84,560</u>	(43,353)
<p>(4) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
For the year ended June 30, 2004	\$ (1,139,933)	
For the year ended June 30, 2005	<u>1,783,320</u>	643,387
<p>(5) 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 assets.</p>		
Less: Note proceeds issued	\$ (462,680)	
Less: Other loans issued	(5,000,000)	
Less: Bonds issued	(22,330,000)	
Add: Loan proceeds applied to the redemption of refunded debt	22,655,346	
Add: Principal payment on notes	578,834	
Add: Principal payment on other loans	425,000	
Add: Principal payment on bonds	<u>835,000</u>	(3,298,500)

(Continued)

Greene County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities (Cont.)

(6) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Less: Deferred charges on refunding amortized during the year	\$	(15,957)	
Less: Debt issuance cost amortized during the year		(41,360)	
Less: Premium on debt issued during the year		(577,946)	
Plus: Premium amortized during the year		59,815	
Plus: Debt issuance cost on debt issued during the year		<u>252,599</u>	\$ (322,849)
(7) Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.			
Change in accrued interest payable	\$	84,616	
Change in compensated absences		<u>60,971</u>	145,587
(8) Internal service funds are used by management to charge the cost of employee health benefits to individual funds. The change in net assets of the internal service funds is reported with governmental activities in the statement of activities.			<u>(844,369)</u>
Change in net assets of governmental activities (Exhibit B)			<u>\$ 2,192,012</u>

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

Greene County, Tennessee  
Statement of Net Assets  
Proprietary Fund  
June 30, 2005

Governmental  
 Activities-  
 Internal  
 Service Fund  


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 Employee  
 Insurance -  
 Health  


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ASSETS

Current Assets:

Cash	\$	9,983
Equity in Pooled Cash and Investments		834,411
Accounts Receivable		1,572
Total Assets	\$	<u>845,966</u>

LIABILITIES

Current Liabilities:

Due to Other Funds	\$	845,966
Total Liabilities	\$	<u>845,966</u>

NET ASSETS

Unrestricted	\$	<u>0</u>
Total Net Assets	\$	<u><u>0</u></u>

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

Exhibit D-2

Greene County, Tennessee  
Statement of Revenues, Expenses and Changes  
in Net Assets  
Proprietary Fund  
For the Year Ended June 30, 2005

	Governmental Activities- Internal Service Fund
	Employee Insurance - Health
<u>Operating Revenues</u>	
Self-Insurance Premiums	\$ 1,594
Total Operating Revenues	<u>\$ 1,594</u>
<u>Operating Expenses</u>	
Trustee's Commissions	\$ 8
Total Operating Expenses	<u>\$ 8</u>
Operating Income (Loss)	<u>\$ 1,586</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 11
Total Nonoperating Revenues (Expenses)	<u>\$ 11</u>
Income Before Transfers	<u>\$ 1,597</u>
Transfers Out	<u>\$ (845,966)</u>
Change in Net Assets	\$ (844,369)
Net Assets, July 1, 2004	760,316
Prior Period Adjustment	<u>84,053</u>
Net Assets, June 30, 2005	<u><u>\$ 0</u></u>

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

Greene County, Tennessee  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2005

	Governmental Activities- Internal Service Fund <hr/> Employee Insurance - Health <hr/>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Receipts for self-insurance premiums	\$ 14,439
Payments for claims	(274,028)
Payments for administrative costs	<u>(8)</u>
Net cash provided by (used in) operating activities	<u>\$ (259,597)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest on investments	\$ 11
Net cash provided by (used in) investing activities	<u>\$ 11</u>
Increase (decrease) in cash and cash equivalents	\$ (259,586)
Cash and cash equivalents, July 1, 2004	<u>1,103,980</u>
Cash and cash equivalents, June 30, 2005	<u><u>\$ 844,394</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS)</u>	
<u>TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Operating income (loss)	\$ 1,586
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:	
Changes in Assets and Liabilities:	
(Increase) decrease in accounts receivable	12,845
Increase (decrease) in claims liabilities	(358,081)
Prior Period Adjustment to claims liabilities	<u>84,053</u>
Net cash provided by (used in) operating activities	<u><u>\$ (259,597)</u></u>
Reconciliation of Cash and Cash Equivalents with Net Assets	
Cash per Net Assets	\$ 9,983
Equity in Pooled Cash and Investments per Net Assets	<u>834,411</u>
Cash and cash equivalents, June 30, 2005	<u><u>\$ 844,394</u></u>

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

Exhibit E

Greene County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2005

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,326,335
Equity in Pooled Cash and Investments	3,375
Accounts Receivable	686
Due from Other Governments	1,478,797
Property Taxes Receivable	2,229,316
Allowance for Uncollectible Property Taxes	(54,804)
Restricted Assets:	
Other Restricted Assets	<u>108,173</u>
Total Assets	<u>\$ 5,091,878</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 14,505
Due to Other Taxing Units	3,642,179
Due to Litigants, Heirs, and Others	<u>1,435,194</u>
Total Liabilities	<u>\$ 5,091,878</u>

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

**GREENE COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2005**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Greene County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Greene County:

**A. Reporting Entity**

Greene County is a public municipal corporation governed by an elected 21-member board. As required by GAAP, these financial statements present Greene County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

**Blended Component Units** – There are no legally separate component units of Greene County that meet the criteria for being reported as part of the primary government by the blending method.

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

The Greene County School Department operates the public school system in the county, and the voters of Greene County elect its board. The School Department is fiscally dependent on the county because it may not issue debt without county approval, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Greeneville-Greene County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Greene County, and the Greene County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the County Commission's approval.

The Greene County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the Greene County School Department are included in this report as listed in

the table of contents. Complete financial statements of the Greeneville-Greene County Emergency Communications District can be obtained from its administrative office at 111 Union Street, Greeneville, Tennessee 37843.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets 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. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of Greene County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Greene County School Department component unit only reports governmental activities in the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. All revenues from fines, forfeitures, and penalties are classified as charges for services of the Administration of Justice function except for jail fees, which are classified as charges for services of the Public Safety function.

Greene County issues all debt for the discretely presented Greene County School Department. Net debt issues (\$462,680) were contributed by the county to the School Department during the year ended June 30, 2005.

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

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

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

Fund financial statements of Greene County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Greene County only reports one proprietary fund, an internal service fund. It has no enterprise funds to report. Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service fund and the fiduciary funds in total are reported in single columns by fund types.

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, Greene County considers revenues, including grants and similar items, to be available if they are collected within 30 days after year-end, and all eligibility requirements imposed by providers have been met. The discretely presented Greene County School Department 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 discretely presented Greene County School Department considers grant 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 county receives cash.

Proprietary fund and fiduciary fund 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.

Greene County reports the following major governmental funds:

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

**Highway/Public Works Fund** – This fund accounts for transactions of the county Highway Department.

**Education Debt Service Fund** – This fund accounts for the resources accumulated and payments made for principal and interest on long-term debt obligation issued for the Greene County School Department.

Additionally, Greene County reports the following fund types:

**Internal Service Fund** – This fund accounts for the self-insured employee health program managed by the county for the primary government.

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

**Agency Funds** – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Greene County, the city school system’s share of educational revenues, and assets held in a custodial capacity for a joint venture. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

**General Purpose School Fund** - This fund is the primary operating fund for the School Department. It is used to account for general operations of the School Department.

**School Federal Projects Fund** - This fund is used to account for restricted federal revenues which must be expended on specific education programs.

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

**Capital Projects Fund** - The Education Capital Projects Fund is used to account for the receipt of debt issued by Greene County and contributed to the School Department plus transfers from the General Purpose School Fund for capital purchases and construction.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an internal service fund. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's internal service fund is self-insurance premiums. Operating expenses for the internal service fund includes medical claims and fiscal agent charges.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted revenues first, then unrestricted resources as they are needed.

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

For purposes of the statement of cash flows, cash includes demand deposits and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; the county's own legally issued

bonds or notes; the State Treasurer's Investment Pool; and repurchase agreements.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Greene County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Income from these pooled investments is assigned to the various funds based on the approved budgets. Greene County and the Greene County 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 and investments in the State Treasurer's Investment Pool are reported at cost. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met. 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. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

## **2. Receivables and Payables**

Activity between funds for unremitted current collections or that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans).

All property taxes receivable are shown with an allowance for uncollectibles. The allowance for uncollectible property taxes is equal to 1.32 percent of the total taxes levied.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is

the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as deferred revenue 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 with offsetting deferred revenue 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.

**3. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**4. Restricted Assets**

Restricted assets in the Agency Funds consist of an annuity contract held in a custodial capacity by the circuit court clerk for a minor child.

**5. Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more (\$7,500 for like items purchased at the same time) and an estimated useful life exceeding three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30-40
Other Capital Assets	3-12
Infrastructure	3-75

**6. Compensated Absences**

It is the county's and discretely presented School Department'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 neither Greene County nor the discretely presented School Department has policies to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide statements for the county and its discretely presented component units. 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.

**7. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt.

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. In refunding transactions, the difference

between the reacquisition price and the net carrying amount of the old debt is netted against the new debt and amortized over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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, claims and judgments, and special termination benefits are recognized to the extent that the liabilities have matured (come due for payment) each period.

The county has entered into an interest rate swap agreement to modify interest rates on outstanding debt. Other than the net interest expenditures resulting from the agreement, no amounts are recorded in the financial statements. See Note IV.F. for details of the swap agreements.

#### **8. Net Assets and Fund Equity**

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

- a. Invested in capital assets, net of related debt – 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 assets – Consists of net assets 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 assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2005, Greene County had \$28,172,304 in outstanding debt for capital purposes for the discretely presented Greene County School Department. This debt is a liability of Greene County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Greene County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for

appropriation or are legally restricted by outside parties for use for a specific purpose.

On the government-wide statement of net assets (Exhibit A), the account restricted for other purposes for the primary government consists of various restrictions totaling \$2,054,776. These include: (1) self-insurance (\$1,261,263); (2) drug control (\$130,042); (3) solid waste/sanitation (\$347,813); (4) district attorney general (\$119,766); (5) other capital projects (\$82,775) and (6) various other restrictions (\$113,117). For the discretely presented Greene County School Department, the account balance restricted for other purposes, primarily consists of amounts restricted for the school lunch and breakfast program (\$834,835) and other federal assistance programs (\$1,224,361).

On the balance sheet – governmental funds (Exhibit C-1), the account reserved for other general purposes consists of a reserve in the General Fund for the Sheriff's Department vehicles and a reserve in the nonmajor governmental funds for recreation and arts programs.

**9. Prior-period Adjustment**

The beginning balance of the statement of net assets for the internal service fund was restated by \$84,053 due to overstating accruals for claims and judgments payable.

**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 assets**

**Primary Government**

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets.

**Discretely Presented Greene County School Department**

The discretely presented Greene County School Department's Exhibit J-2 includes explanations of the nature of individual elements of items required to reconcile fund balances – total governmental funds and net assets of governmental funds reported in the government-wide statement of net assets.

**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 net changes in fund balances – governmental funds and changes in net assets of governmental activities reported in the government-wide statement of activities.

Discretely Presented Greene County School Department

The discretely presented Greene County School Department’s Exhibit J-4 includes explanations of the nature of individual elements of items required to reconcile net changes in fund balances – total governmental funds and changes in net assets of governmental funds as 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 for all governmental funds except the District Attorney General Fund, Other Special Revenue Fund, and the Constitutional Officers – Fees Fund (special revenue funds) which are not budgeted, and the capital projects funds, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, County Mayor, County Attorney, etc.). Management may make revisions within major categories, but only the governing body may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (GAAP), except instances in which

encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and the GAAP basis is presented on the face of each budgetary statement.

**B. Expenditures Exceeded Appropriations**

Expenditures exceeded appropriations approved by the County Commission in the Board of Education (\$7,298) and Regular Capital Outlay (\$7,178) major appropriation categories (the legal level of control) of the General Purpose School Fund. Such overexpenditures are a violation of state statutes. These overexpenditures were funded by greater than anticipated revenues.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

**Deposits**

**Legal Provisions.** All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Public fund accounts covered by the pool are considered to be insured for purposes of custodial credit risk exposure.

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

**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; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments

in the State Treasurer's Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state director of Local Finance 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 market value of the securities on the day of purchase.

The county had no pooled and nonpooled investments as of June 30, 2005.

**B. Capital Assets**

Capital asset activity for the year ended June 30, 2005, was as follows:

Primary Government

**Governmental Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated:				
Land	\$ 419,093	\$ 0	\$ 0	\$ 419,093
Construction in Progress	358,689	516,658	(269,932)	605,415
Total Capital Assets Not Depreciated	<u>\$ 777,782</u>	<u>\$ 516,658</u>	<u>\$ (269,932)</u>	<u>\$ 1,024,508</u>

Capital Assets Depreciated

Buildings and Improvements	\$ 9,109,078	\$ 177,864	\$ 0	\$ 9,286,942
Infrastructure	56,472,693	4,085,422	(3,189,427)	57,368,688
Other Capital Assets	7,074,438	961,112	(252,169)	7,783,381
Total Capital Assets Depreciated	<u>\$ 72,656,209</u>	<u>\$ 5,224,398</u>	<u>\$ (3,441,596)</u>	<u>\$ 74,439,011</u>

Less Accumulated  
Depreciated For:

Buildings and Improvements	\$ 3,533,304	\$ 301,860	\$ 0	\$ 3,835,164
Infrastructure	32,628,148	1,074,378	(2,974,024)	30,728,502
Other Capital Assets	4,401,264	908,168	(203,573)	5,105,859
Total Accumulated Depreciation	<u>\$ 40,562,716</u>	<u>\$ 2,284,406</u>	<u>\$ (3,177,597)</u>	<u>\$ 39,669,525</u>

Total Capital Assets Depreciated, Net	<u>\$ 32,093,493</u>	<u>\$ 2,939,992</u>	<u>\$ (263,999)</u>	<u>\$ 34,769,486</u>
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Governmental Activities Capital Assets, Net	<u>\$ 32,871,275</u>	<u>\$ 3,456,650</u>	<u>\$ (533,931)</u>	<u>\$ 35,793,994</u>
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Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$ 67,996
Finance	25,146
Administration of Justice	2,544
Public Safety	599,649
Public Health and Welfare	265,568
Highways	1,323,503
Total Depreciation Expense - Governmental Activities	<u>\$ 2,284,406</u>

Discretely Presented Greene County School Department

**Governmental Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated:				
Land	\$ 1,043,362	\$ 0	\$ 0	\$ 1,043,362
Construction in Progress	588,084	0	(588,084)	0
Total Capital Assets Not Depreciated	<u>\$ 1,631,446</u>	<u>\$ 0</u>	<u>\$ (588,084)</u>	<u>\$ 1,043,362</u>

Capital Assets Depreciated:

Buildings and Improvements	\$ 40,754,947	\$ 2,957,389	\$ 0	\$ 43,712,336
Other Capital Assets	8,387,644	961,091	(674,882)	8,673,853
Total Capital Assets Depreciated	<u>\$ 49,142,591</u>	<u>\$ 3,918,480</u>	<u>\$ (674,882)</u>	<u>\$ 52,386,189</u>

Less Accumulated Depreciated For:

Buildings and Improvements	\$ 12,298,535	\$ 1,129,727	\$ 0	\$ 13,428,262
Other Capital Assets	3,556,626	901,088	(673,098)	3,784,616
Total Accumulated Depreciation	<u>\$ 15,855,161</u>	<u>\$ 2,030,815</u>	<u>\$ (673,098)</u>	<u>\$ 17,212,878</u>

Total Capital Assets Depreciated, Net	<u>\$ 33,287,430</u>	<u>\$ 1,887,665</u>	<u>\$ (1,784)</u>	<u>\$ 35,173,311</u>
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Governmental Activities Capital Assets, Net	<u>\$ 34,918,876</u>	<u>\$ 1,887,665</u>	<u>\$ (589,868)</u>	<u>\$ 36,216,673</u>
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Depreciation expense totaling \$2,030,815 was charged by the discretely presented Greene County School Department.

**C. Construction Commitments**

As of June 30, 2005, Greene County had uncompleted construction commitments reflected in the Highway/Public Works Fund relating to bridge programs totaling \$276,000. Funding for these projects will be provided through reimbursements from the state government and from available fund balance.

Additionally, the county had uncompleted construction commitments reflected in the General Capital Projects Fund (a nonmajor governmental fund) relating to construction improvements at the courthouse annex totaling \$187,986. Funding has been received for these future expenditures.

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2005, is as follows:

**Due to/from other funds:**

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 1,084
Nonmajor governmental	General	48,209
Nonmajor governmental	Internal service	<u>845,966</u>
Total		<u><u>\$ 895,259</u></u>

The amount payable from the internal service fund resulted from an accrual to close the fund at year-end.

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

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2005, consisted of the following amounts:

**Primary Government**

Transfer Out	Transfers In Nonmajor Governmental Funds
General Fund	\$ 1,510,517
Internal Service Fund	<u>845,966</u>
Total	<u><u>\$ 2,356,483</u></u>

Discretely Presented Greene County School Department:

Transfer Out	Transfer In	
	General Purpose School Fund	Nonmajor Governmental Fund
General Purpose School	\$ 0	\$ 543,216
School Federal Projects	<u>13,790</u>	<u>0</u>
Total	<u><u>\$ 13,790</u></u>	<u><u>\$ 543,216</u></u>

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. The transfer from the internal service fund to the nonmajor governmental funds was recorded to close the internal service fund.

**E. Payables**

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$570,749 is discussed in Note V.A. - Risk Management. The \$632,354 reflected as other current liabilities in the General Purpose School Fund of the discretely presented Greene County School Department represents insurance premiums held in a county clearing account and due to the insurance administrator.

**F. Long-term Debt**

Primary Government

General Obligation Bonds, Notes, and Other Loans

The county issues general obligation bonds and other loans to provide funds for the acquisition, construction, and renovation of major capital facilities. In addition, general obligation bonds and other loans have been issued to refund other debt issuances. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds, capital outlay notes, and other loans are direct obligations and pledge the full faith and credit of the government. General obligation bonds, capital outlay notes, and other loans outstanding were issued for original terms of up to 25 years for bonds, up to 18 years for notes, and up to 17 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, notes, and other loans included in long-term debt as of June 30, 2005, will be retired from either the General Debt Service Fund or the Education Debt Service Fund.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2005, are as follows:

Purpose	Interest Rate	Original Amount of Issue	Balance 6-30-05
General Obligation Bond	4 to 4.375 %	\$ 3,060,000	\$ 580,000
General Obligation Rural School Bonds	3.25 to 5	28,180,000	4,750,000
General Obligation Rural School Bonds, Refunding	2.5 to 5	22,330,000	22,330,000
Capital Outlay Notes	0 to 3	2,152,447	1,092,304
Other Loans Payable-Variable- Fixed by Swap	2.895	9,000,000	4,350,000
Other Loans Payable-Fixed Rate	4 to 5.25	8,557,096	8,557,096

In prior years, Greene County entered into loan agreements with Sevier County Public Building Authority and Blount County Public Building Authority. These loan agreements provided the authorities to make \$9,000,000 and \$10,000,000, respectively, available for loan to Greene County on an as-needed basis to finance road improvements and re-surfacing, and to refinance bonds and other loans. At June 30, 2005, Greene County had borrowed the entire amount of the Sevier County Public Building Authority loan. At June 30, 2005, \$8,557,096 of the approved Blount County Public Building Authority loan had been drawn. The balance of \$1,442,904 remains available for future draws under the loan agreement. The variable rate Sevier County Public Building Authority loan is repayable at a tax-exempt synthetic fixed rate obtained through the execution of a swap agreement. The Blount County Public Building Authority loan is repayable at an interest rate that is a tax-exempt fixed rate. In addition, the county pays various other fees (trustee fees, letter of credit fees, and debt remarketing fees) in connection with the Sevier County Public Building Authority loan. The following table summarizes loan agreements outstanding at June 30, 2005:

Description	Original Amount of Loan Agreement	Outstanding Principal 6-30-05	Interest Type	Interest Rate as of 6-30-05	Other Fees on Variable Rate Debt
<u>Sevier County Public Building Authority</u>					
Highway Projects	\$ 9,000,000	\$ 4,350,000	Synthetic Fixed by Swap	2.895%	0.54%
<u>Blount County Public Building Authority</u>					
Highway Projects and Refunding	\$ 10,000,000	\$ 8,557,096	Fixed	4 to 5.25	0
		<u>\$ 12,907,096</u>			

The annual requirements to amortize all bonds, notes, and other loans outstanding as of June 30, 2005, including interest payments, are presented in the following table. The amounts included for the Blount County Public Building Authority loan do not include the \$1,442,904 which has not yet been drawn by the county.

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2006	\$ 860,000	\$ 1,083,392	\$ 600,081	\$ 13,835
2007	820,000	1,127,350	139,540	6,810
2008	1,310,000	1,099,019	141,744	4,607
2009	1,130,000	1,050,925	133,229	2,337
2010	1,170,000	1,007,638	41,067	0
2011-2015	6,955,000	4,301,472	36,643	0
2016-2020	6,570,000	2,949,141	0	0
2021-2025	7,190,000	1,426,500	0	0
2026	1,655,000	72,406	0	0
Total	\$ 27,660,000	\$ 14,117,843	\$ 1,092,304	\$ 27,589

Year Ending June 30	Other Loan (\$9,000,000)			Total
	Principal	Interest	Other Fees	
2006	\$ 635,000	\$ 124,584	\$ 23,398	\$ 782,982
2007	670,000	106,398	19,982	796,380
2008	705,000	87,209	16,378	808,587
2009	740,000	67,018	12,586	819,604
2010	780,000	45,824	8,606	834,430
2011	820,000	23,485	4,411	847,896
Total	\$ 4,350,000	\$ 454,518	\$ 85,361	\$ 4,889,879

Year Ending June 30	Other Loan (\$8,557,096)		
	Principal	Interest	Total
2006	\$ 0	\$ 484,575	\$ 484,575
2007	0	484,575	484,575
2008	0	484,575	484,575
2009	0	484,575	484,575
2010	0	484,575	484,575
2011-2015	3,155,000	2,269,725	5,424,725
2016-2020	5,402,096	1,157,500	6,559,596
Total	\$ 8,557,096	\$ 5,850,100	\$ 14,407,196

There is \$2,621,554 available in the debt service funds to service general long-term debt. General bonded debt per capita amounted to \$577, based on the 2000 federal census for residents living outside the Greeneville school district and \$9 for residents living inside the Greeneville school district. Total debt per capita, which includes bonds, notes, and other loans payable, amounted to \$805, based on the 2000 federal census for residents living outside the Greeneville school district and \$214 for residents living inside the Greeneville school district.

Under its loan agreement, the Public Building Authority of Sevier County, Tennessee, at the request of the county, has entered into an interest rate swap agreement for all of the outstanding Local Government Improvement Bonds, Series F-2.

*Objective of the interest rate swap.* In order to protect against the potential of rising interest rates and to balance its mixture of variable and fixed rate debt, the county requested the authority, on its behalf, to enter into an interest rate swap in connection with its \$9 million Series F-2 variable-rate bonds. The intention of the swap was to effectively change the county's variable interest rate on the bonds to a synthetic fixed rate.

*Terms.* Under the swap, the authority pays the counterparty a fixed payment of 2.895 percent and receives a variable payment computed as 70 percent of the one-month London Interbank Offered Rate (LIBOR). The swap has a notional amount of \$4.35 million, and the associated variable-rate bond has a \$4.35 million principal amount. The interest rate swap agreement is based on the same amortization schedule as the outstanding principal of the Series F-2 Bonds. The bonds' variable rates have historically approximated the Bond Market Association Municipal Index™ (BMA). The bonds and the related swap agreement mature on June 1, 2011. As of June 30, 2005, rates were as follows:

	<u>Terms</u>	<u>Rates</u>
Interest rate swap:		
Fixed payment to counterparty	Fixed	2.895%
Variable payment to counterparty	70% of LIBOR	<u>-2.331%</u>
Net interest rate swap payments		0.564%
Variable-rate bond coupon payments		<u>2.300%</u>
Synthetic interest rate on bonds		<u><u>2.864%</u></u>

*Fair value.* As of June 30, 2005, the swap had a negative fair value of \$452,586. The negative fair value of the swap may be countered by reductions in total interest payments required under the variable-rate bond, creating lower synthetic rates. Because the rates on the government's variable-rate bonds adjust to changing interest rates, the bonds do not have a corresponding fair value increase. The fair value model calculates future cash

flows by projecting forward rates and then discounts those cash flows at their present value, using the zero coupon method.

*Credit risk.* As of June 30, 2005, the county was not exposed to credit risk because the swap had a negative fair value. However, if interest rates change and the fair value of the swap become positive, the county would be exposed to credit risk in the amount of the derivative's fair value. The swap counterparty was unrated at the time of the swap. In order to mitigate the potential for credit risk, the authority, on behalf of the county, received a Financial Guarantee Insurance Policy for the swap agreement from Ambac Assurance Corporation, which was rated AAA by Standard and Poor's and Fitch and Aaa by Moody's Investor Service as of June 30, 2005. If Ambac's credit rating is downgraded, the counterparty is required to post collateral with a third-party custodian.

*Basis risk.* As noted above, the swap exposes the county to basis risk if BMA increases to above 70 percent of LIBOR, thus increasing the synthetic rate on the bonds. If a change occurs that results in the BMA to be below 70 percent of LIBOR, then the synthetic rate on the bonds will decrease. The effect of this difference in basis points is indicated by the difference between the rate paid to the counterparty of 2.895 percent and the synthetic rate 2.864 as of June 30, 2005. Also, as of June 30, 2005, the BMA rate was 2.3 percent whereas 70 percent of LIBOR was 2.331 percent.

*Termination risk.* The derivative contract uses the International Swap Dealers Association Master Agreement, which includes standard termination events, such as failure to pay and bankruptcy. The Schedule to the Master Agreement includes an additional termination provision. The authority or the counterparty may terminate the swap if the other party fails to perform under the terms of the contract. If the swap is terminated, the variable-rate bond would no longer carry a synthetic interest rate. Also, if at the time of termination the swap has a negative fair value, the authority would be liable to the counterparty for a payment equal to the swap's fair value. Likewise, if the swap has a positive fair value at termination, the counterparty would be liable to the authority for a payment equal to the swap's fair value.

*Swap payments and associated debt.* As of June 30, 2005, debt service requirements of the variable-rate debt and net swap payments, assuming current interest rates remain the same, for their term were as follows. As rates vary, variable-rate bond interest payments and net swap payments will vary.

Fiscal Year Ending June 30	Variable Rate Bonds		Net Interest Rate	
	Principal	Interest	Swap Payment	Total
2006	\$ 635,000	\$100,050	\$ 24,534	\$ 759,584
2007	670,000	85,445	20,953	776,398
2008	705,000	70,035	17,174	792,209
2009	740,000	53,820	13,198	807,018
2010	780,000	36,800	9,024	825,824
2011	820,000	18,860	4,625	843,485
	<u>\$ 4,350,000</u>	<u>\$365,010</u>	<u>\$ 89,508</u>	<u>\$ 4,804,518</u>

### Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2005, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2004	\$ 28,045,000	\$ 1,208,458
Additions	22,330,000	462,680
Deductions	(835,000)	(578,834)
Refunded	(21,880,000)	0
Balance, June 30, 2005	<u>\$ 27,660,000</u>	<u>\$ 1,092,304</u>
Less: Deferred Amount of Refunding	(1,065,716)	0
Net Balance, June 30, 2005	<u>\$ 26,594,284</u>	<u>\$ 1,092,304</u>
Balance Due Within One Year	<u>\$ 801,454</u>	<u>\$ 600,081</u>
	Other Loans Payable	Accrued Leave
Balance, July 1, 2004	\$ 8,332,096	\$ 708,746
Additions	5,000,000	464,795
Deductions	(425,000)	(525,766)
Balance, June 30, 2005	<u>\$ 12,907,096</u>	<u>\$ 647,775</u>
Less: Deferred Amount of Refunding	(94,351)	0
Net Balance, June 30, 2005	<u>\$ 12,812,745</u>	<u>\$ 647,775</u>
Balance Due Within One Year	<u>\$ 619,043</u>	<u>\$ 493,306</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2005	\$ 42,307,175
Less: Balance Due Within One Year	(2,513,884)
Less: Deferred Amount on Refunding	<u>(1,160,067)</u>
Noncurrent Liabilities - Due In More Than One Year - Exhibit A	<u><u>\$ 38,633,224</u></u>

Compensated absences payable will be paid from employing funds, primarily the General Fund, Solid Waste/Sanitation Fund, and the Highway/Public Works Fund.

Advance Refunding

On June 30, 2005, Greene County issued \$22,330,000 of rural school refunding bonds to advance refund a portion of Rural School Bonds – 1998 (\$5,130,000), Rural School Bonds – 2001 (\$14,675,000), and Rural School Bonds (B) – 2001 (\$2,075,000). The proceeds were used to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments until the Rural School Bonds – 1998 are called on June 1, 2006, and the Rural School Bonds – 2001 and the Rural School Bonds (B) – 2001 are called on June 1, 2011. As a result, the refunded debt is considered defeased, and the liability is no longer considered to be part of the county's general long-term debt. The reacquisition price exceeded the net carrying amount of the old debt by \$1,065,716. This amount is netted against the new debt and amortized over the remaining life of the refunded debt, which is the same as the life of the new debt issued. As a result of the advance refunding, total debt service payments over the next 19 years will be reduced by \$760,576, and an economic gain of \$548,011 was obtained.

Defeasance of Prior Debt

In prior years, Greene County defeased certain outstanding general obligation bonds by placing the proceeds of the new debt into an irrevocable trust to provide for all future debt service payments on the old bonds. The trustee is empowered and required to pay all principal and interest on the defeased bonds as originally scheduled. Accordingly, the trust accounts and the defeased bonds are not considered to be part of the county's financial statements. At June 30, 2005, the following outstanding bonds are considered defeased:

General Obligation Series 4/1/1999 (callable 6/1/2009)	\$2,280,000
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Discretely Presented Greene County School Department

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Greene County School Department for the year ended June 30, 2005, was as follows:

Governmental Activities:

	Retirement Incentives Payable	Compensated Absences
Balance, July 1, 2004	\$ 302,498	\$ 60,028
Additions	182,972	52,470
Deductions	(181,309)	(50,489)
	<hr/>	<hr/>
Balance, June 30, 2005	\$ 304,161	\$ 62,009
	<hr/>	<hr/>
Balance Due Within One Year	\$ 221,493	\$ 51,685
	<hr/>	<hr/>

Compensated absences are liquidated from the individual funds from which the related salaries and wages are paid.

Retirement Incentives Payable

The Greene County School Department has entered into a retirement incentive bonus payment plan, in accordance with contract provisions. This plan is available to all certified teachers who retire from the School Department with at least 20 years of service in Greene County and who have attained age 60 or older, or have a minimum of 30 years of credited membership in the Tennessee Consolidated Retirement System. The plan gives teachers who have met the above requirements a bonus of 35 percent of the teacher's salary for the last year employed, either in a lump sum distribution or in three annual installments. Currently 28 employees are participating in the program. The financial statements of this report reflect retirement incentive expenditures of \$181,309 in the General Purpose School Fund.

**V. OTHER INFORMATION**

**A. Risk Management**

Greene County and the Greene County School Department have established a self-insurance program for risks associated with general liability, property, casualty losses, and workers' compensation. The self-insurance program is accounted for as a special revenue fund (Special Purpose Fund) in which assets are set aside for claim settlements. The county and the Greene

County School Department retain the risk of loss to a limit of \$250,000 per individual claim, or \$2,000,000 in the aggregate for general liability, property, and casualty loss. The county and the Greene County School Department are self-insured to a limit of \$250,000 per individual claim, or \$1,000,000 in the aggregate for workers' compensation. Amounts exceeding these limits are covered by excess loss policies. A fee is paid to a third-party agent who investigates claims and determines action to be taken.

In prior years, Greene County utilized an internal service fund, the Employee Insurance Health Fund, for risks associated with the county's self-insured group medical plan for employees of the primary government. However, for the year ended June 30, 2005, Greene County determined that it was more economically feasible to purchase commercial insurance for the risks of losses to which it is exposed for employee health and accident. The fund was closed during the year.

Liabilities of these funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These funds establish claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific, incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Prior Period Adjustment	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
<u>Special Purpose Fund</u>					
2003-2004	\$ 521,545	\$ 0	\$ 230,817	\$ (434,645)	\$ 317,717
2004-2005	317,717	0	1,032,735	(779,703)	570,749
<u>Employee Insurance-Health Fund</u>					
2003-2004	\$ 600,161	\$ 0	\$ 1,944,921	\$ (2,187,166)	\$ 357,916
2004-2005	357,916	(84,053)	0	(273,863)	0

The Greene County School Department has established two plans to provide health insurance coverage for their employees. Plan one is 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 were established

for the primary purpose of providing services for or on behalf of state and local governments. In accordance with Section 8-27-207, Tennessee Code Annotated, all local governments and quasi-governmental entities described above are eligible to participate. The LGGIF is included in the Comprehensive Annual Financial Report for the State of Tennessee, but the state does not retain any risk for losses by this fund. The state statute provides for the LGGIF to be self-sustaining through member premiums. The second plan is a commercial insurance plan that has been obtained to cover employees who do not meet the guidelines of the LGGIF. Settled claims for the plan have not exceeded this commercial coverage in either of the past three fiscal years.

**B. Accounting Changes**

During the year, Greene County adopted the provisions of Governmental Accounting Standards Board Statement No. 40, Deposit and Investment Risk Disclosures. These provisions modified the county's previous custodial risk disclosures for deposits and investments and related collateral. These provisions also added disclosures about other types of risk, including credit risk, interest rate risk, foreign currency risk, and concentrations of credit risk. Governments are also required to provide brief disclosures about their deposit and investment policies that are related to any of the risks required to be disclosed.

Additionally, Greene County elected to early implement the provisions of Governmental Accounting Standards Board Statement No. 44, Economic Condition Reporting: The Statistical Section - an amendment of NCGA Statement 1. This standard improves the understandability and usefulness of the statistical section of the comprehensive annual financial report.

**C. Change in Administration**

Eddie Yokley, assessor of property, left office August 31, 2004, and was succeeded by Ralph Bowers.

**D. Contingent Liabilities**

On August 18, 2003, the Greene County Board of County Commissioners approved the issuance and sale by the Town of Greeneville, Tennessee, of its airport revenue and tax refunding and improvement bonds not to exceed \$1,350,000, which are payable from the revenues of the Greeneville-Greene County Airport Authority. The Airport Authority is a joint venture between the Town of Greeneville and Greene County. The county pledged the full faith and credit of the county for one-half of the costs incurred in relation to the issuance, sale, delivery, and prompt payment of the bonds in the event of a deficiency in airport revenues.

There are several pending lawsuits in which the county is involved. Management has provided for potential claims and judgments in the

financial statements of the self-insurance fund in this report. Based on letters from attorneys, management believes that potential claims not already recorded in the self-insurance fund would not materially affect the financial statements of the county.

**E. Joint Ventures**

The county is a participant with the City of Greeneville in joint ventures to operate the Greeneville-Greene County Airport Authority, the Greeneville-Greene County Library, the Greeneville-Greene County Landfill, and the Kinser Park Commission.

The Greeneville-Greene County Airport Authority operates the county's only airport facility. The authority is governed by a five-member body comprising two appointees from the county, two from the city, and one member elected by the board. The authority generates its operating revenue from the leasing of buildings and hangers and from appropriations from the county and city. For the year ended June 30, 2005, the county remitted \$28,500 to the authority to subsidize its operations.

The Greeneville-Greene County Library Board operates a library facility that is equally owned by the county and the City of Greeneville. The library generates its operating revenue from donations, fines, copy fees, and appropriations from the county and city. For the year ended June 30, 2005, the county remitted \$72,500 to the library to subsidize its operations.

The Greeneville-Greene County Landfill is governed by a seven-member Municipal Solid Waste Region Board including three appointees from the county, three from the City of Greeneville, and one from the City of Tusculum. The landfill currently accepts only demolition waste for disposal on site. The landfill also serves as a transfer station for class 1 and 2 waste, which is hauled out of the county. Greene County shares costs of this operation with the City of Greeneville, and the city serves as fiscal agent. For the year ended June 30, 2005, the county paid \$756,504 toward the costs of operation, which include closure/postclosure care of the old landfill site, operations of the transfer station, and tipping fees for the disposal of the county's class 1 and 2 solid waste. Greene County, along with the City of Greeneville, has entered into two contracts in lieu of performance bond with the Tennessee Department of Environment and Conservation to ensure proper operation and closure/postclosure of the landfill facilities. The total of these contracts in lieu of performance bond is \$1,848,696, which the county and city each guarantee 50 percent.

The Kinser Park Commission oversees the operation of Kinser Park, a recreation facility that includes camping, swimming, and golf. The commission is governed by a nine-member body including two appointees from both the county and city and five citizens at large selected by the other park commissioners. In addition, the mayor of the Town of Greeneville and the county mayor serve as ex-officio members of the body. The commission

generates its operating revenue from the concessions, rental fees, and appropriations from the county and city. For the year ended June 30, 2005, the county remitted \$20,000 to the commission to subsidize its operations.

Complete financial statements for these joint ventures can be obtained from their respective administrative offices:

Greeneville-Greene County Airport Authority  
c/o Town of Greeneville  
200 North College Street  
Greeneville, TN 37843

Greeneville-Greene County Library  
210 North Main Street  
Greeneville, TN 37843

Greeneville-Greene County Landfill  
c/o Town of Greeneville  
200 North College Street  
Greeneville, TN 37843

Kinser Park Commission  
650 Kinser Park Lane  
Greeneville, TN 37843

The Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between district attorney general of the Third Judicial District; Greene, Hamblen, Hancock, and Hawkins 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. Greene County made no contributions to the DTF for the year ended June 30, 2005, and does not have any equity interest in this joint venture. Complete financial statements for the DTF can be obtained from their administrative office at the following address:

District Attorney General's Office  
Third Judicial District  
109 S. Main Street, Suite 501  
Greeneville, TN 37743

The Upper East Tennessee Juvenile Detention Center was formed through cooperative agreements between Greene County and the counties of Carter, Hawkins, Johnson, Sullivan, Unicoi, and Washington for the operation of a program to divert youth from commitment to the Department of Correction

facilities. This program is governed by a Board of Directors designated by the counties. The Board of Directors has contracted with Keystone Education and Youth Services to undertake the management of this program. Operation costs to the counties are allocated according to percentages based on population. Greene County's participation is 13.4 percent. The county also pays a daily fee for individuals from the county using the facility.

Complete financial statements for the Juvenile Detention Center can be obtained from their administrative office at the following address:

Upper East Tennessee Regional Juvenile Detention Center  
307 Wesley Street  
Johnson City, TN 37601

**F. Jointly Governed Organizations**

The East Tennessee Regional AgriBusiness Marketing Authority was established through Title 64 of Tennessee Code Annotated and includes the counties of Claiborne, Cocke, Grainger, Greene, Hamblen, Hancock, Hawkins, Jefferson, Johnson, Sullivan, Washington, and Unicoi. The purpose of the authority is to establish and operate a market for agricultural products of the region through a food distribution center. The authority is governed by a Board of Directors consisting of the county mayors/executives of each county or the county mayor's/executive's designee and one nonvoting member representing each of the following: the Tennessee Department of Agriculture and the University of Tennessee's Agriculture Extension Service. An executive committee consisting of the chairman, vice chairman, secretary, and treasurer of the board of directors, along with the center manager (as an ex officio member), is in charge of the daily operation of the center.

Discretely Presented Greene County School Department

The Upper East Tennessee Educational Cooperative was established through a contractual agreement between the Boards of Education of Greene County, Bristol City, Carter County, Cocke County, Elizabethton City, Greeneville City, Hamblen County, Hancock County, Hawkins County, Johnson City, Johnson County, Kingsport City, Newport City, Rogersville City, Sullivan County, Unicoi County, and Washington County. The cooperative was authorized through Chapter 49 of Tennessee Code Annotated. The cooperative was established to provide the First Tennessee Virginia Development District with educational programs and services of higher quality, greater scope, and greater accessibility. The cooperative is governed by a board of control, consisting of one board member and the directors of schools from each of the systems. The executive committee consists of the chairman and vice chairman of the board of control and the member director of schools. Funding for the cooperative is provided primarily through state grants.

The Upper East Tennessee Educational Cooperative has entered into an agreement to establish and operate the Northeast Tennessee Cooperative. The Northeast Tennessee Cooperative was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each of the members' school food service systems. The cooperative has contracted with a coordinating district (Johnson City School System) and a service provider to operate this service. All members of the Upper East Tennessee Educational Cooperative are members of the Northeast Tennessee Cooperative except Elizabethton City, Hancock County, Kingsport City, Unicoi County, and Washington County systems. The cooperative is governed by a Representative Committee, including one representative from each of the member districts and an executive council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the Representative Committee.

## **G. Retirement Commitments**

### **Plan Description**

Employees of Greene County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979, become vested after five years of service, and members joining prior to July 1, 1979 were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Greene County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us). Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/PS/>.

## Funding Policy

Greene County requires employees to contribute five percent of earnable compensation. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2005, was 9.36 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Greene County is established and may be amended by the TCRS Board of Trustees.

## Annual Pension Cost

For the year ended June 30, 2005, Greene County's annual pension cost of \$1,442,029 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2003, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Greene County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2003, was 16 years.

### Trend Information

Fiscal Year Ended	Annual Pension Cost(APC)	Percentage of APC  Contributed	Net Pension  Obligation
6-30-05	\$1,442,029	100%	\$0
6-30-04	1,043,589	100	0
6-30-03	1,038,875	100	0

**Required Supplementary Information**  
Schedule of Funding Progress for Greene County

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6-30-03	\$24,358	\$28,367	\$4,009	85.87%	\$13,275	30.20%
6-30-01	20,494	24,843	4,349	82.49	12,365	35.17
6-30-99	16,306	18,985	2,679	85.89	10,477	25.57

**SCHOOL TEACHERS**

**Plan Description**

The Greene County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. A cost of living adjustment (COLA) is provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson

Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us). Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/Schools/>.

### **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the Greene County School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2005, was 5.5 percent of annual covered payroll. The employer contribution requirement for the Greene County School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2005, 2004, and 2003, were, \$1,143,869, \$668,023, and \$631,037, respectively, equal to the required contributions for each year.

### **H. Other Postemployment Benefits**

In addition to the retirement commitments described in note V.G., Greene County by resolution, provides post-retirement health care benefits to all employees who retire from the county at or after attaining age 50 and who have more than 30 years of service consisting of 20 years or more with Greene County, with credit for up to ten years of other service under the Tennessee Consolidated Retirement System and up to four year's credit for military service. Currently three individuals are participating in the program. The county will provide 50 percent of the estimated premium cost of the coverage until the retirees reach age 65. During the year, expenditures of \$7,064 were recognized for post-employment health care benefits.

In addition to the retirement commitments described in Note V.G., the Greene County School Department also provides post-retirement health care benefits, in accordance with contract provisions, to all certified teachers who retire from the School Department with at least 15 years of service in the Greene County School Department and who have attained age 60 or older, or have a minimum of 30 years of credited membership in the Tennessee Consolidated Retirement System. The School Department also provides postretirement health care benefits to non-certified employees who retire from the School Department with at least 20 years of service in Greene County School Department and who have attained age 60 or older, or have a minimum of 30 years of service in Greene County. Currently, 98 individuals are participating in the program. The School Department will continue to provide insurance coverage to the retirees until age 65. During the year, expenditures of \$270,342 were recognized for post-employment health care benefits.

**I. Office of Central Accounting**

Greene County operates under provisions of the Fiscal Control Acts of 1957, which provide for a system of central accounting, budgeting, and purchasing covering funds administered by the county mayor and highway superintendent. These funds are maintained in the Office of Central Accounting under the supervision of the director of accounts and budgets.

**J. Purchasing Laws**

Offices of County Mayor and Superintendent of Highways

The Office of Purchasing Agent was established under the provisions of the Purchasing Act of 1957. This statute provides for the purchasing agent to make all purchases for the County Mayor's Office and the Highway Department. Purchasing procedures for the Highway Department are also governed by provisions of the Uniform Road Law, Section 54-7-113, Tennessee Code Annotated. These statutes provide for purchases exceeding \$5,000 for the County Mayor's Office and \$10,000 for the Highway Department to be made after public advertisement and solicitation of competitive bids.

Office of Director of Schools

Purchasing procedures for the Greene County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, Tennessee Code Annotated (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 that competitive bids be solicited through newspaper advertisement on all purchases exceeding \$5,000.

**VI. OTHER NOTES – DISCRETELY PRESENTED GREENEVILLE-GREENE COUNTY EMERGENCY COMMUNICATIONS DISTRICT**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Creation of Greeneville-Greene County Emergency Communications District was approved in a county-wide referendum on November 8, 1988. In accordance with Chapter 86 of the Tennessee Code Annotated, members of the district's Board of Directors were appointed by the Greene County Commission at its regular meeting in November 1988. Surcharges to customers were initiated by telephone companies serving Greene County in April 1989, and remittances of surcharges collected by the companies to the district began in May 1989. A full-time executive director was employed effective September 1, 1989. Full operations began in July 1993, following completion of installation of the response system.

The financial statements of the district have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Effective July 1, 2002, the district adopted the provisions of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments and Statement 37, Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments: Omnibus.

**A. Basis of Accounting**

The district’s financial statements are reported using the accrual basis of accounting. Under this accounting basis, revenues are recognized when earned and expenses are recorded when incurred.

The financial statements distinguish between operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the district are charges to customers for sales and services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**B. Reporting Entity**

Greeneville-Greene County Emergency Communications District is a component unit of the county government of Greene County. Per TCA 7-86-114, the district cannot issue its negotiable bonds, notes, and debt obligations for lease and/or lease purchases in anticipation of the collection of revenues for the purpose of constructing, acquiring, reconstructing, improving, bettering, or expanding any facility or service authorized by this chapter or any combination thereof, and to pledge to the payment of the interest and principal of such bonds, notes, or debt obligations all or any part of the revenues derived from the operation of such facility, service, or combination thereof, without the approval of the legislative body of Greene County.

**C. Property, Plant, and Equipment**

Property, plant, and equipment are accounted for at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets.

**D. Intangible Asset**

The district is amortizing on a straight-line basis the cost of developing a Master Street Address Guide and related mapping system over a period of ten years.

**E. Compensated Absences**

The district allows employees to accumulate unlimited sick leave at the rate of eight hours per month or 12 days per year. Unused vacation days are transferred to the employee's sick leave account on the first day of January of each year. Unused sick days will not be paid upon early termination. However, sick days are allowed to be accumulated and taken as early time off prior to an employee's normal retirement. Since the employee's accumulating rights to receive compensation are contingent upon the absences being caused by future illnesses and since such amounts cannot be reasonably estimated, a liability for unused sick days is not recorded in the financial statements.

**F. Cash and Cash Equivalents**

The district includes cash and cash equivalents in the presentation of the Statement of Cash Flows. Cash equivalents for this purpose are highly liquid investments with an original maturity of three months or less when purchased.

**G. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**H. General**

Under the guidance of GASB No. 20, pronouncements of the FASB issued before November 30, 1989, are applicable to proprietary funds unless they conflict with or contradict GASB guidance. After November 30, 1989, there are two options for a proprietary fund: (1) follow GASB guidance only and not follow any FASB guidance issued after that date or (2) continue to apply all future FASB guidance that does not conflict with or contradict GASB guidance. The district has adopted as policy option one, as required by the Office of the Comptroller of the Treasury.

**2. CASH AND CERTIFICATES OF DEPOSIT**

The district is allowed to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Tennessee or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Tennessee or the United States; (4) obligations of states, agencies, countries, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than AA or its equivalent; (5) certificates of deposit issued by state and national banks, domiciled in Tennessee, that are guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, or secured by obligations mentioned above; (6) fully collateralized direct repurchase agreements having a defined termination date.

The district's cash and certificates of deposit at June 30, 2005, consisted of the following:

	No Bank	Bank of America	Greeneville Federal	Total
Petty Cash	\$441	\$0	\$0	\$441
Checking	0	46,320	0	46,320
Liquid Invest Account	0	53,592	0	53,592
Certificates of Deposit	0	0	50,000	50,000
Equipment Rep.	0	0	388,489	388,489
	<u>\$441</u>	<u>\$99,912</u>	<u>\$438,489</u>	<u>\$538,842</u>

**3. PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment and estimated useful lives used for depreciation purposes consisted of the following at June 30, 2005:

	2004	Additions	Deletions	2005	Estimated Useful Life
Furniture and Fixtures	\$1,795	\$2,756	\$0	\$4,551	5 years
Automotive Equipment	28,486	22,464	9,000	41,950	5 years
Office Equipment	34,061	9,761	0	43,822	5 years
Leasehold Improvements	6,320	0	0	6,320	10 years
Communications System	276,517	0	0	276,517	10 years
Total	\$347,179	\$34,981	\$9,000	\$373,160	

Less Accumulated Depreciation	\$ 244,381	\$ 253,705
Net Fixed Assets	<u>\$ 102,798</u>	<u>\$ 119,455</u>

**4. ECONOMIC DEPENDENCY**

Tennessee state law mandates collection of a surcharge by telephone companies from its customers to fund established E-911 agencies. Greeneville-Greene County Emergency Communications District received over 52 percent of its total revenues from surcharges collected by Sprint.

**5. RISK MANAGEMENT**

Significant losses in the areas of employee health, accident, general liability, errors and omissions, and auto liability are covered through commercial insurance policies. There have been no reductions in coverage, and settlement amounts have not exceeded insurance coverage for the current year or three prior years.

**6. RETIREMENT PLAN**

**Plan Description**

Employees of Greeneville-Greene County Emergency Communications District are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979, become vested after five years of service and members joining prior to July 1, 1979, were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Greeneville-Greene County Emergency Communications District participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10<sup>th</sup> Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us).

### **Funding Policy**

The district requires employees to contribute five percent of earnable compensation. The district is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2004, was 5.94 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the district is established and may be amended by the TCRS Board of Trustees.

### **Annual Pension Cost**

For the year ended June 30, 2004, the district's annual pension cost of \$15,526 to TCRS was equal to the district's required and actual contributions. The required contribution was determined as part of the July 1, 2001, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The district's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2001, was 19 years. An actuarial valuation was performed as of July 1, 2003, which established contribution rates effective July 1, 2004.

### **Trend Information**

<b>Fiscal Year Ended</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
June 30, 2004	\$ 15,526	100%	0
June 30, 2003	13,988	100	0
June 30, 2002	13,506	100	0

**Required Supplementary Information**

Schedule of Funding Progress for  
Greenville-Greene County Emergency Communications District  
(Dollar Amounts in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage Payroll ((b-a)/c)
6-30-03	\$254	\$313	\$59	81.15%	\$229	25.76%
6-30-01	185	252	67	73.41	223	30.04
6-30-99	126	165	39	76.36	185	21.06

**7. EQUIPMENT RENTAL**

The district rents equipment from telephone companies for use in daily operations. These rents are paid on a month-to-month basis with no minimum requirements, no terms, and no buy-out provisions.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit F-1

Greene County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 General Fund  
 For the Year Ended June 30, 2005

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 8,927,853	\$ 0	\$ 8,927,853	\$ 8,673,541	\$ 8,808,979	\$ 118,874
Licenses and Permits	249,805	0	249,805	228,342	228,342	21,463
Fines, Forfeitures and Penalties	499,785	0	499,785	440,246	440,246	59,539
Charges for Current Services	2,796,951	0	2,796,951	2,553,742	2,747,357	49,594
Other Local Revenues	565,335	0	565,335	442,900	530,342	34,993
Fees Received from County Officials	2,387,955	0	2,387,955	2,319,000	2,319,000	68,955
State of Tennessee	1,421,976	0	1,421,976	1,588,747	1,572,983	(151,007)
Federal Government	374,126	0	374,126	333,576	927,625	(553,499)
Other Governments and Citizens Groups	1,021,259	0	1,021,259	915,077	928,619	92,640
<b>Total Revenues</b>	<b>\$ 18,245,045</b>	<b>\$ 0</b>	<b>\$ 18,245,045</b>	<b>\$ 17,495,171</b>	<b>\$ 18,503,493</b>	<b>\$ (258,448)</b>
<u>Expenditures</u>						
<u>General Government</u>						
County Commission	\$ 55,134	\$ 0	\$ 55,134	\$ 51,314	\$ 79,814	\$ 24,680
County Mayor	153,980	0	153,980	163,116	163,116	9,136
County Attorney	101,086	0	101,086	113,379	113,834	12,748
Election Commission (Including Voter Registration)	266,528	0	266,528	283,519	283,561	17,033
Register of Deeds	261,486	0	261,486	271,915	271,915	10,429
Planning	13,550	0	13,550	12,900	13,650	100
Codes Compliance	225	0	225	11,500	10,750	10,525
County Buildings	396,613	19,351	415,964	265,866	608,366	192,402
<u>Finance</u>						
Accounting and Budgeting	256,306	11,825	268,131	273,976	273,976	5,845
Purchasing	86,270	0	86,270	92,809	92,809	6,539
Property Assessor's Office	450,251	0	450,251	480,172	480,172	29,921
Reappraisal Program	3,132	0	3,132	4,150	4,150	1,018
County Trustee's Office	228,531	0	228,531	227,349	242,640	14,109

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Finance (Cont.)</u>						
County Clerk's Office	\$ 373,387	\$ 0	\$ 373,387	\$ 398,955	\$ 398,955	\$ 25,568
<u>Administration of Justice</u>						
Circuit Court	458,577	13,150	471,727	483,237	497,487	25,760
General Sessions Court	213,587	1,486	215,073	221,381	221,381	6,308
Drug Court	100,000	0	100,000	101,560	101,560	1,560
Chancery Court	248,804	1,486	250,290	263,044	263,044	12,754
Juvenile Court	109,941	0	109,941	115,559	115,559	5,618
District Attorney General	4,902	0	4,902	6,500	6,500	1,598
Other Administration of Justice	28,983	0	28,983	14,028	29,047	64
<u>Public Safety</u>						
Sheriff's Department	3,060,103	0	3,060,103	3,152,721	3,184,326	124,223
Special Patrols	260,874	0	260,874	229,705	301,255	40,381
Administration of the Sexual Offender Registry	289	0	289	0	1,140	851
Jail	2,971,466	8,735	2,980,201	3,110,137	3,110,137	129,936
Workhouse	974,285	0	974,285	987,562	987,562	13,277
Juvenile Services	73,437	0	73,437	95,610	95,610	22,173
Civil Defense	385,537	197,448	582,985	282,920	869,075	286,090
Disaster Relief	147,398	0	147,398	172,948	172,948	25,550
Other Emergency Management	19,808	0	19,808	23,642	23,642	3,834
Inspection and Regulation	85,184	0	85,184	87,102	87,102	1,918
County Coroner/Medical Examiner	71,596	0	71,596	74,216	74,216	2,620
<u>Public Health and Welfare</u>						
Local Health Center	492,731	0	492,731	522,827	523,143	30,412
Rabies and Animal Control	80,070	0	80,070	87,018	87,018	6,948
Ambulance/Emergency Medical Services	2,649,532	0	2,649,532	2,474,259	2,723,380	73,848
Alcohol and Drug Programs	9,959	0	9,959	10,955	10,955	996

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Public Health and Welfare (Cont.)</u>						
Other Local Health Services	\$ 255,981	\$ 0	\$ 255,981	\$ 375,077	\$ 375,077	\$ 119,096
Appropriation to State	67,000	0	67,000	67,000	67,000	0
Waste Pickup	50,040	0	50,040	67,400	50,136	96
<u>Social, Cultural, and Recreational Services</u>						
Libraries	73,990	0	73,990	72,500	74,000	10
<u>Agriculture &amp; Natural Resources</u>						
Agriculture Extension Service	105,559	0	105,559	110,435	110,435	4,876
Forest Service	1,500	0	1,500	1,500	1,500	0
Soil Conservation	63,794	0	63,794	65,905	65,905	2,111
<u>Other Operations</u>						
Tourism	149,528	0	149,528	148,500	151,000	1,472
Airport	28,500	0	28,500	28,500	28,500	0
Veterans' Services	75,397	0	75,397	77,331	77,331	1,934
Other Charges	5,955	0	5,955	5,955	5,955	0
Contributions to Other Agencies	314,122	0	314,122	199,676	316,676	2,554
Miscellaneous	203,713	0	203,713	188,541	228,592	24,879
Total Expenditures	\$ 16,488,621	\$ 253,481	\$ 16,742,102	\$ 16,576,171	\$ 18,075,902	\$ 1,333,800
Excess (Deficiency) of Revenues						
Over Expenditures	\$ 1,756,424	\$ (253,481)	\$ 1,502,943	\$ 919,000	\$ 427,591	\$ 1,075,352
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (1,510,517)	\$ 0	\$ (1,510,517)	\$ (919,000)	\$ (1,673,075)	\$ 162,558
Total Other Financing Sources (Uses)	\$ (1,510,517)	\$ 0	\$ (1,510,517)	\$ (919,000)	\$ (1,673,075)	\$ 162,558

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Net Change in Fund Balance	\$ 245,907	\$ (253,481)	\$ (7,574)	0	\$ (1,245,484)	\$ 1,237,910
Fund Balance, July 1, 2004	3,013,658	0	3,013,658	0	3,013,658	0
Fund Balance, June 30, 2005	\$ 3,259,565	\$ (253,481)	\$ 3,006,084	0	\$ 1,768,174	\$ 1,237,910

Exhibit F-2

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2005

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,311,779	\$ 0	\$ 0	\$ 2,311,779	\$ 2,275,517	\$ 2,275,517	\$ 36,262
Other Local Revenues	93,333	0	0	93,333	21,100	39,510	53,823
State of Tennessee	2,379,225	0	0	2,379,225	2,745,429	2,745,429	(366,204)
Federal Government	506,864	0	0	506,864	8,100	538,750	(31,886)
Other Governments and Citizens Groups	32,459	0	0	32,459	0	21,000	11,459
Total Revenues	\$ 5,323,660	\$ 0	\$ 0	\$ 5,323,660	\$ 5,050,146	\$ 5,620,206	\$ (296,546)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 266,887	\$ (80)	\$ 0	\$ 266,807	\$ 290,313	\$ 290,313	\$ 23,506
Highway and Bridge Maintenance	3,169,429	(227,434)	276,000	3,217,995	3,482,739	3,822,237	604,242
Operation and Maintenance of Equipment	830,680	0	0	830,680	834,453	901,453	70,773
Other Charges	452,197	(345,202)	0	106,995	96,000	176,719	69,724
Capital Outlay	785,204	(509,123)	0	276,081	80,000	278,410	2,329
Total Expenditures	\$ 5,504,397	\$ (1,081,839)	\$ 276,000	\$ 4,698,558	\$ 4,783,505	\$ 5,469,132	\$ 770,574
Excess (Deficiency) of Revenues Over Expenditures	\$ (180,737)	\$ 1,081,839	\$ (276,000)	\$ 625,102	\$ 266,641	\$ 151,074	\$ 474,028
Net Change in Fund Balance	\$ (180,737)	\$ 1,081,839	\$ (276,000)	\$ 625,102	\$ 266,641	\$ 151,074	\$ 474,028
Fund Balance, July 1, 2004	1,513,876	(1,081,839)	0	432,037	0	432,037	0
Fund Balance, June 30, 2005	\$ 1,333,139	\$ 0	\$ (276,000)	\$ 1,057,139	\$ 266,641	\$ 583,111	\$ 474,028

**GREENE COUNTY, TENNESSEE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2005**

**Budgetary Information**

Annual budgets are adopted for all governmental funds except the District Attorney General Fund, Other Special Revenue Fund, and the Constitutional Officers – Fees Fund (special revenue funds) and the capital projects funds. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the State 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, County Mayor, County Attorney, Election Commission, etc.). Management may make revisions within major categories, but only the governing body may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (GAAP), except instances in which encumbrances are treated as budgeted expenditures. Therefore, actual amounts in the accompanying budgetary statements for the major funds are presented on this budgetary basis. A reconciliation of the differences between the budgetary basis and the GAAP basis is presented on the face of each budgetary statement.

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**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

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# Nonmajor Governmental Funds

## Special Revenue Funds

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

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Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions relating to garbage pickup and contracted disposal services.

Special Purpose Fund – The Special Purpose Fund is used to account for the financial transactions pertaining to Greene County's and the Greene County School Department's workers' compensation and general liability insurance coverage plans.

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

District Attorney General Fund – The District Attorney General Fund is used to account for revenues received for the benefit of the Office of District Attorney General.

Other Special Revenue Fund – The Other Special Revenue Fund was established to account for resources remaining upon closing the county's self-insured employee health insurance fund.

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, and sheriff.

## **Debt Service Funds**

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Debt Service Funds are used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs.

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

## **Capital Projects Funds**

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The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county and the issuance of capital outlay notes on behalf of the School Department. The proceeds of those notes were contributed to the School Department.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for transactions relating to a water line extension project.

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for the expenditure of loan proceeds for highway improvements.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for funds held for recreation and performing arts capital expenditures.

Exhibit G-1

Greene County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2005

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees	
<b>ASSETS</b>							
Cash	\$ 0	\$ 5,890	\$ 0	\$ 0	\$ 0	\$ 700	\$ 6,590
Equity in Pooled Cash and Investments	337,966	1,824,853	132,161	117,673	0	0	2,412,653
Accounts Receivable	14,479	0	600	0	0	384	15,463
Due from Other Governments	4,206	349	0	2,093	0	0	6,648
Due from Other Funds	48,209	0	0	0	845,966	0	894,175
Property Taxes Receivable	819,666	206,355	0	0	0	0	1,026,021
Allowance for Uncollectible Property Taxes	(19,038)	(5,073)	0	0	0	0	(24,111)
<b>Total Assets</b>	<b>\$ 1,205,488</b>	<b>\$ 2,032,374</b>	<b>\$ 132,761</b>	<b>\$ 119,766</b>	<b>\$ 845,966</b>	<b>\$ 1,084</b>	<b>\$ 4,337,439</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 57,251	\$ 0	\$ 2,119	\$ 0	\$ 0	\$ 0	\$ 59,370
Payroll Deductions Payable	793	0	0	0	0	0	793
Claims and Judgements Payable	0	570,749	0	0	0	0	570,749
Due to Other Funds	0	0	0	0	0	1,084	1,084
Deferred Revenue - Current Property Taxes	769,129	192,282	0	0	0	0	961,411
Deferred Revenue - Delinquent Property Taxes	28,279	8,080	0	0	0	0	36,359
Other Deferred Revenues	2,223	0	600	0	0	0	2,823
<b>Total Liabilities</b>	<b>\$ 857,675</b>	<b>\$ 771,111</b>	<b>\$ 2,719</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,084</b>	<b>\$ 1,632,589</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Capital Outlay	0	0	0	0	0	0	0
Reserved for Other General Purposes	0	0	0	0	0	0	0
Unreserved	347,813	1,261,263	130,042	119,766	845,966	0	2,704,850
<b>Total Fund Balances</b>	<b>\$ 347,813</b>	<b>\$ 1,261,263</b>	<b>\$ 130,042</b>	<b>\$ 119,766</b>	<b>\$ 845,966</b>	<b>\$ 0</b>	<b>\$ 2,704,850</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,205,488</b>	<b>\$ 2,032,374</b>	<b>\$ 132,761</b>	<b>\$ 119,766</b>	<b>\$ 845,966</b>	<b>\$ 1,084</b>	<b>\$ 4,337,439</b>

(Continued)

Exhibit G-1

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

	Debt	Capital Projects Funds				Total Nonmajor Governmental Funds
	Service Fund	General Capital Projects	Highway Capital Projects	Other Capital Projects	Total	
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6,590
Equity in Pooled Cash and Investments	639,971	701,572	2,149,565	81,373	2,932,510	5,985,134
Accounts Receivable	9,402	0	0	9,402	9,402	34,267
Due from Other Governments	1,047	0	0	0	0	7,695
Due from Other Funds	0	0	0	0	0	894,175
Property Taxes Receivable	619,064	0	0	0	0	1,645,085
Allowance for Uncollectible Property Taxes	(15,219)	0	0	0	0	(39,330)
<b>Total Assets</b>	<b>\$ 1,254,265</b>	<b>\$ 701,572</b>	<b>\$ 2,149,565</b>	<b>\$ 90,775</b>	<b>\$ 2,941,912</b>	<b>\$ 8,533,616</b>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 3,174	\$ 0	\$ 8,000	\$ 11,174	\$ 70,544
Payroll Deductions Payable	0	0	0	0	0	793
Claims and Judgements Payable	0	0	0	0	0	570,749
Due to Other Funds	0	0	0	0	0	1,084
Deferred Revenue - Current Property Taxes	576,846	0	0	0	0	1,538,257
Deferred Revenue - Delinquent Property Taxes	24,239	0	0	0	0	60,598
Other Deferred Revenues	0	0	0	0	0	2,823
<b>Total Liabilities</b>	<b>\$ 601,085</b>	<b>\$ 3,174</b>	<b>\$ 0</b>	<b>\$ 8,000</b>	<b>\$ 11,174</b>	<b>\$ 2,244,848</b>
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 187,986	\$ 0	\$ 0	\$ 187,986	\$ 187,986
Reserved for Capital Outlay	0	0	2,149,565	57,665	2,207,230	2,207,230
Reserved for Other General Purposes	0	0	0	25,110	25,110	25,110
Unreserved	653,180	510,412	0	0	510,412	3,868,442
<b>Total Fund Balances</b>	<b>\$ 653,180</b>	<b>\$ 698,398</b>	<b>\$ 2,149,565</b>	<b>\$ 82,775</b>	<b>\$ 2,930,738</b>	<b>\$ 6,288,768</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,254,265</b>	<b>\$ 701,572</b>	<b>\$ 2,149,565</b>	<b>\$ 90,775</b>	<b>\$ 2,941,912</b>	<b>\$ 8,533,616</b>

Exhibit G-2

Greene County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2005

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees	
<u>Revenues</u>							
Local Taxes	\$ 672,202	\$ 192,030	\$ 0	\$ 0	\$ 0	\$ 0	\$ 864,232
Fines, Forfeitures and Penalties	0	0	32,732	37,745	0	0	70,477
Charges for Current Services	113,762	0	0	0	0	20,009	133,771
Other Local Revenues	72,812	68,932	3,375	2,848	0	0	147,967
State of Tennessee	0	629,959	0	0	0	0	629,959
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 858,776</b>	<b>\$ 890,921</b>	<b>\$ 36,107</b>	<b>\$ 40,593</b>	<b>\$ 0</b>	<b>\$ 20,009</b>	<b>\$ 1,846,406</b>
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 1,557,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,557,846
Finance	0	0	0	0	0	14,363	14,363
Administration of Justice	0	0	0	34,773	0	5,201	39,974
Public Safety	0	0	29,702	0	0	445	30,147
Public Health and Welfare	1,532,220	0	0	0	0	0	1,532,220
Debt Service:							
Principal	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other Debt Service	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0
Capital Projects - Donated	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,532,220</b>	<b>\$ 1,557,846</b>	<b>\$ 29,702</b>	<b>\$ 34,773</b>	<b>\$ 0</b>	<b>\$ 20,009</b>	<b>\$ 3,174,550</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (673,444)	\$ (666,925)	\$ 6,405	\$ 5,820	\$ 0	\$ 0	\$ (1,328,144)
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Loans Issued	0	0	0	0	0	0	0
Transfers In	756,442	0	0	0	845,966	0	1,602,408
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 756,442</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 845,966</b>	<b>\$ 0</b>	<b>\$ 1,602,408</b>

(Continued)

Exhibit G-2

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

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees	
Net Change in Fund Balances	\$ 82,998	\$ (666,925)	\$ 6,405	\$ 5,820	\$ 845,966	\$ 0	\$ 274,264
Fund Balance, July 1, 2004	264,815	1,928,188	123,637	113,946	0	0	2,430,586
Fund Balance, June 30, 2005	\$ 347,813	\$ 1,261,263	\$ 130,042	\$ 119,766	\$ 845,966	\$ 0	\$ 2,704,850

(Continued)

Exhibit G-2

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

	Debt Service Fund	Capital Projects Funds					Total	Total Nonmajor Governmental Funds
		General Debt Service	General Capital Projects	Community Development/ Industrial Park	Highway Capital Projects	Other Capital Projects		
<u>Revenues</u>								
Local Taxes	\$ 1,413,349	\$ 0	\$ 0	\$ 0	\$ 113,695	\$ 113,695	\$ 2,391,276	
Fines, Forfeitures and Penalties	0	0	0	0	0	0	70,477	
Charges for Current Services	0	0	0	0	0	0	133,771	
Other Local Revenues	10,400	0	0	0	0	0	158,367	
State of Tennessee	0	0	0	0	0	0	629,959	
Federal Government	0	0	23,070	0	0	23,070	23,070	
Other Governments and Citizens Groups	0	115,000	0	0	0	115,000	115,000	
<b>Total Revenues</b>	<b>\$ 1,423,749</b>	<b>\$ 115,000</b>	<b>\$ 23,070</b>	<b>\$ 0</b>	<b>\$ 113,695</b>	<b>\$ 251,765</b>	<b>\$ 3,521,920</b>	
<u>Expenditures</u>								
Current:								
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,557,846	
Finance	0	0	0	0	0	0	14,363	
Administration of Justice	0	0	0	0	0	0	39,974	
Public Safety	0	0	0	0	0	0	30,147	
Public Health and Welfare	0	0	0	0	0	0	1,532,220	
Debt Service:								
Principal	570,000	0	0	0	0	0	570,000	
Interest	695,436	0	0	0	0	0	695,436	
Other Debt Service	18,510	0	0	0	0	0	18,510	
Capital Projects	0	267,574	23,070	2,795,178	49,570	3,135,392	3,135,392	
Capital Projects - Donated	0	462,680	0	0	0	462,680	462,680	
<b>Total Expenditures</b>	<b>\$ 1,283,946</b>	<b>\$ 730,254</b>	<b>\$ 23,070</b>	<b>\$ 2,795,178</b>	<b>\$ 49,570</b>	<b>\$ 3,598,072</b>	<b>\$ 8,056,568</b>	
Excess (Deficiency) of Revenues								
Over Expenditures	\$ 139,803	\$ (615,254)	\$ 0	\$ (2,795,178)	\$ 64,125	\$ (3,346,307)	\$ (4,534,648)	
<u>Other Financing Sources (Uses)</u>								
Notes Issued	\$ 0	\$ 462,680	\$ 0	\$ 0	\$ 0	\$ 462,680	462,680	
Other Loans Issued	0	0	0	5,000,000	0	5,000,000	5,000,000	
Transfers In	0	754,075	0	0	0	754,075	2,356,483	
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 1,216,755</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>	<b>\$ 6,216,755</b>	<b>\$ 7,819,163</b>	

(Continued)

Exhibit G-2

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

	Debt Service Fund	Capital Projects Funds					Total Nonmajor Governmental Funds
		General Debt Service	General Capital Projects	Community Development/ Industrial Park	Highway Capital Projects	Other Capital Projects	
Net Change in Fund Balances	\$ 139,803	\$ 601,501	\$ 0	\$ 2,204,822	\$ 64,125	\$ 2,870,448	\$ 3,284,515
Fund Balance, July 1, 2004	513,377	96,897	0	(55,257)	18,650	60,290	3,004,253
Fund Balance, June 30, 2005	\$ 653,180	\$ 698,398	\$ 0	\$ 2,149,565	\$ 82,775	\$ 2,930,738	\$ 6,288,768

Exhibit G-3

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 672,202	\$ 676,522	\$ 676,522	\$ (4,320)
Charges for Current Services	113,762	139,192	139,192	(25,430)
Other Local Revenues	72,812	37,100	37,100	35,712
Total Revenues	<u>\$ 858,776</u>	<u>\$ 852,814</u>	<u>\$ 852,814</u>	<u>\$ 5,962</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Sanitation Management	\$ 1,297,202	\$ 1,500,988	\$ 1,500,988	\$ 203,786
Convenience Centers	210,180	238,134	238,134	27,954
Transfer Stations	24,838	32,692	32,692	7,854
Total Expenditures	<u>\$ 1,532,220</u>	<u>\$ 1,771,814</u>	<u>\$ 1,771,814</u>	<u>\$ 239,594</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (673,444)</u>	<u>\$ (919,000)</u>	<u>\$ (919,000)</u>	<u>\$ 245,556</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 756,442	\$ 919,000	\$ 919,000	\$ (162,558)
Total Other Financing Sources (Uses)	<u>\$ 756,442</u>	<u>\$ 919,000</u>	<u>\$ 919,000</u>	<u>\$ (162,558)</u>
Net Change in Fund Balance	\$ 82,998	\$ 0	\$ 0	\$ 82,998
Fund Balance, July 1, 2004	264,815	0	264,815	0
Fund Balance, June 30, 2005	<u>\$ 347,813</u>	<u>\$ 0</u>	<u>\$ 264,815</u>	<u>\$ 82,998</u>

Exhibit G-4

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 192,030	\$ 191,775	\$ 193,549	\$ (1,519)
Other Local Revenues	68,932	36,600	32,294	36,638
State of Tennessee	629,959	584,773	629,960	(1)
Total Revenues	<u>\$ 890,921</u>	<u>\$ 813,148</u>	<u>\$ 855,803</u>	<u>\$ 35,118</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,557,846	0	\$ 1,799,090	\$ 241,244
<u>Other Operations</u>				
Other Charges	0	1,139,910	0	0
Total Expenditures	<u>\$ 1,557,846</u>	<u>\$ 1,139,910</u>	<u>\$ 1,799,090</u>	<u>\$ 241,244</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (666,925)</u>	<u>\$ (326,762)</u>	<u>\$ (943,287)</u>	<u>\$ 276,362</u>
Net Change in Fund Balance	\$ (666,925)	\$ (326,762)	\$ (943,287)	\$ 276,362
Fund Balance, July 1, 2004	<u>1,928,188</u>	<u>326,762</u>	<u>1,928,188</u>	<u>0</u>
Fund Balance, June 30, 2005	<u>\$ 1,261,263</u>	<u>\$ 0</u>	<u>\$ 984,901</u>	<u>\$ 276,362</u>

Exhibit G-5

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures and Penalties	\$ 32,732	\$ 8,000	\$ 8,000	\$ 24,732
Other Local Revenues	3,375	1,200	1,200	2,175
Total Revenues	<u>\$ 36,107</u>	<u>\$ 9,200</u>	<u>\$ 9,200</u>	<u>\$ 26,907</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Sheriff's Department	\$ 29,702	\$ 60,000	\$ 60,000	\$ 30,298
Total Expenditures	<u>\$ 29,702</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 30,298</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 6,405</u>	<u>\$ (50,800)</u>	<u>\$ (50,800)</u>	<u>\$ 57,205</u>
Net Change in Fund Balance	\$ 6,405	\$ (50,800)	\$ (50,800)	\$ 57,205
Fund Balance, July 1, 2004	123,637	50,800	123,637	0
Fund Balance, June 30, 2005	<u>\$ 130,042</u>	<u>\$ 0</u>	<u>\$ 72,837</u>	<u>\$ 57,205</u>

Exhibit G-6

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,413,349	\$ 1,380,602	\$ 1,380,602	\$ 32,747
Other Local Revenues	10,400	7,146	7,146	3,254
Total Revenues	<u>\$ 1,423,749</u>	<u>\$ 1,387,748</u>	<u>\$ 1,387,748</u>	<u>\$ 36,001</u>
<u>Expenditures</u>				
<u>Principal</u>				
General Government	\$ 145,000	\$ 145,000	\$ 145,000	\$ 0
Highways and Streets	425,000	425,000	425,000	0
<u>Interest</u>				
General Government	150,067	150,068	150,068	1
Highways and Streets	545,369	562,910	562,910	17,541
<u>Other Debt Service</u>				
General Government	18,510	23,500	23,500	4,990
Highways and Streets	0	2,000	2,000	2,000
Total Expenditures	<u>\$ 1,283,946</u>	<u>\$ 1,308,478</u>	<u>\$ 1,308,478</u>	<u>\$ 24,532</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 139,803</u>	<u>\$ 79,270</u>	<u>\$ 79,270</u>	<u>\$ 60,533</u>
Net Change in Fund Balance	\$ 139,803	\$ 79,270	\$ 79,270	\$ 60,533
Fund Balance, July 1, 2004	513,377	0	513,377	0
Fund Balance, June 30, 2005	<u>\$ 653,180</u>	<u>\$ 79,270</u>	<u>\$ 592,647</u>	<u>\$ 60,533</u>

**Major Governmental Fund**  
**Education Debt Service Fund**

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The Education Debt Service Fund is used to account for the accumulation of resources for, and the payment of education related debt principal, interest, and related costs.

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Exhibit H

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Education Debt Service Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,121,746	\$ 2,079,055	\$ 2,079,055	\$ 42,691
Other Local Revenues	43,333	40,000	40,000	3,333
Total Revenues	<u>\$ 2,165,079</u>	<u>\$ 2,119,055</u>	<u>\$ 2,119,055</u>	<u>\$ 46,024</u>
<u>Expenditures</u>				
<u>Principal</u>				
Education	\$ 1,268,834	\$ 1,269,350	\$ 1,269,350	\$ 516
<u>Interest</u>				
Education	1,273,265	1,278,172	1,278,172	4,907
<u>Other Debt Service</u>				
Education	279,228	42,000	284,243	5,015
Total Expenditures	<u>\$ 2,821,327</u>	<u>\$ 2,589,522</u>	<u>\$ 2,831,765</u>	<u>\$ 10,438</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (656,248)</u>	<u>\$ (470,467)</u>	<u>\$ (712,710)</u>	<u>\$ 56,462</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 22,330,000	\$ 0	\$ 22,330,000	\$ 0
Premiums on Debt Issued	577,946	0	577,946	0
Payments to Refunded Debt Escrow Agent	(22,655,346)	0	(22,655,346)	0
Total Other Financing Sources (Uses)	<u>\$ 252,600</u>	<u>\$ 0</u>	<u>\$ 252,600</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (403,648)	\$ (470,467)	\$ (460,110)	\$ 56,462
Fund Balance, July 1, 2004	<u>2,372,022</u>	<u>470,467</u>	<u>2,372,022</u>	<u>0</u>
Fund Balance, June 30, 2005	<u>\$ 1,968,374</u>	<u>\$ 0</u>	<u>\$ 1,911,912</u>	<u>\$ 56,462</u>

# Agency Funds

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Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

City School ADA - Greeneville Fund – The City Schools ADA – Greeneville Fund is used to account for the city system’s share of education revenues collected by the county which must be apportioned to the system on an average daily attendance basis. These collections are remitted to the city school system on a monthly basis.

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

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for transactions of the Judicial Drug Task Force, a joint venture of the various law enforcement agencies of the Third Judicial District.

Exhibit I-1

Greene County, Tennessee  
Combining Statement of Assets and Liabilities  
All Agency Funds  
June 30, 2005

	Agency Funds				Total
	Cities - Sales Tax	City School ADA - Greeneville	Constitu- tional Officers - Agency	Judicial District Drug	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 1,326,335	\$ 0	\$ 1,326,335
Equity in Pooled Cash and Investments	0	0	0	3,375	3,375
Accounts Receivable	0	0	686	0	686
Due from Other Governments	1,078,330	389,337	0	11,130	1,478,797
Property Taxes Receivable	0	2,229,316	0	0	2,229,316
Allowance for Uncollectible Property Taxes	0	(54,804)	0	0	(54,804)
Restricted Assets:					
Other Restricted Assets	0	0	108,173	0	108,173
<b>Total Assets</b>	<b>\$ 1,078,330</b>	<b>\$ 2,563,849</b>	<b>\$ 1,435,194</b>	<b>\$ 14,505</b>	<b>\$ 5,091,878</b>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 14,505	\$ 14,505
Due to Other Taxing Units	1,078,330	2,563,849	0	0	3,642,179
Due to Litigants, Heirs, and Others	0	0	1,435,194	0	1,435,194
<b>Total Liabilities</b>	<b>\$ 1,078,330</b>	<b>\$ 2,563,849</b>	<b>\$ 1,435,194</b>	<b>\$ 14,505</b>	<b>\$ 5,091,878</b>

Exhibit I-2

Greene County, Tennessee  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds  
For the Year Ended June 30, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 6,208,261	\$ 6,208,261	\$ 0
Due From Other Governments	1,060,599	1,078,330	1,060,599	1,078,330
Total Assets	<u>\$ 1,060,599</u>	<u>\$ 7,286,591</u>	<u>\$ 7,268,860</u>	<u>\$ 1,078,330</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,060,599	\$ 7,286,591	\$ 7,268,860	\$ 1,078,330
Total Liabilities	<u>\$ 1,060,599</u>	<u>\$ 7,286,591</u>	<u>\$ 7,268,860</u>	<u>\$ 1,078,330</u>
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 3,603	\$ 4,362,021	\$ 4,365,624	\$ 0
Due from Other Governments	371,008	389,337	371,008	389,337
Property Taxes Receivable	2,198,442	2,229,316	2,198,442	2,229,316
Allowance for Uncollectible Property Taxes	(55,062)	(54,804)	(55,062)	(54,804)
Total Assets	<u>\$ 2,517,991</u>	<u>\$ 6,925,870</u>	<u>\$ 6,880,012</u>	<u>\$ 2,563,849</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,517,991	\$ 6,925,870	\$ 6,880,012	\$ 2,563,849
Total Liabilities	<u>\$ 2,517,991</u>	<u>\$ 6,925,870</u>	<u>\$ 6,880,012</u>	<u>\$ 2,563,849</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,244,894	\$ 12,452,183	\$ 12,370,742	\$ 1,326,335
Accounts Receivable	461	686	461	686
Other Restricted Assets	104,781	3,392	0	108,173
Total Assets	<u>\$ 1,350,136</u>	<u>\$ 12,456,261</u>	<u>\$ 12,371,203</u>	<u>\$ 1,435,194</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,350,136	\$ 12,456,261	\$ 12,371,203	\$ 1,435,194
Total Liabilities	<u>\$ 1,350,136</u>	<u>\$ 12,456,261</u>	<u>\$ 12,371,203</u>	<u>\$ 1,435,194</u>

(Continued)

Exhibit I-2

Greene County, Tennessee  
Combining Statement of Changes in Assets  
and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 34,469	\$ 172,844	\$ 203,938	\$ 3,375
Due from Other Governments	29,705	11,130	29,705	11,130
<b>Total Assets</b>	<b>\$ 64,174</b>	<b>\$ 183,974</b>	<b>\$ 233,643</b>	<b>\$ 14,505</b>
<u>Liabilities</u>				
Accounts Payable	\$ 4,575	\$ 14,505	\$ 4,575	\$ 14,505
Due to Joint Ventures	59,599	169,469	229,068	0
<b>Total Liabilities</b>	<b>\$ 64,174</b>	<b>\$ 183,974</b>	<b>\$ 233,643</b>	<b>\$ 14,505</b>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,244,894	\$ 12,452,183	\$ 12,370,742	\$ 1,326,335
Equity in Pooled Cash and Investments	38,072	10,743,126	10,777,823	3,375
Accounts Receivable	461	686	461	686
Due from Other Governments	1,461,312	1,478,797	1,461,312	1,478,797
Property Taxes Receivable	2,198,442	2,229,316	2,198,442	2,229,316
Allowance for Uncollectible Property Taxes	(55,062)	(54,804)	(55,062)	(54,804)
Other Restrictd Assets	104,781	3,392	0	108,173
<b>Total Assets</b>	<b>\$ 4,992,900</b>	<b>\$ 26,852,696</b>	<b>\$ 26,753,718</b>	<b>\$ 5,091,878</b>
<u>Liabilities</u>				
Accounts Payable	\$ 4,575	\$ 14,505	\$ 4,575	\$ 14,505
Due to Other Taxing Units	3,578,590	14,212,461	14,148,872	3,642,179
Due to Litigants, Heirs, and Others	1,350,136	12,456,261	12,371,203	1,435,194
Due to Joint Venture	59,599	169,469	229,068	0
<b>Total Liabilities</b>	<b>\$ 4,992,900</b>	<b>\$ 26,852,696</b>	<b>\$ 26,753,718</b>	<b>\$ 5,091,878</b>

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## MISCELLANEOUS SCHEDULES

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Exhibit K-1

Greene County, Tennessee  
Schedule of Changes in Long-Term Notes, Other Loans, and Bonds  
For the Year Ended June 30, 2005

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-04	Issued During Period	Paid and/or		Outstanding 6-30-05
							Matured During Period	Amount Refunded	
<b>NOTES PAYABLE</b>									
<u>Payable through Education Debt Service Fund</u>									
Capital Outlay Note - EPA Asbestos Abatement	\$ 388,239	0%	5-1-1990	11-1-08	\$ 97,056	\$ 0	\$ 21,569	\$ 0	\$ 75,487
Capital Outlay Note - EPA Asbestos Abatement	124,635	0	5-1-1991	10-1-09	38,083	0	6,924	0	31,159
Capital Outlay Note - EPA Asbestos Abatement	355,759	0	5-1-1992	10-1-10	128,469	0	19,764	0	108,705
Capital Outlay Note - EPA Asbestos Abatement	321,134	0	5-1-1994	10-1-11	133,805	0	17,841	0	115,964
Capital Outlay Note - Buses	306,600	5.33	8-1-1997	7-31-04	4,213	0	4,213	0	0
Capital Outlay Note - Energy Efficiency Loan	500,000	3	9-12-01	10-30-08	367,536	0	69,227	0	298,309
Capital Outlay Note - Buses	439,296	1.69	1-15-04	7-15-04	439,296	0	439,296	0	0
Capital Outlay Note - Buses	462,680	2.1	1-14-05	7-14-05	0	462,680	0	0	462,680
Total Payable through Education Debt Service Fund					\$ 1,208,458	\$ 462,680	\$ 578,834	\$ 0	\$ 1,092,304
Total Notes Payable					\$ 1,208,458	\$ 462,680	\$ 578,834	\$ 0	\$ 1,092,304
<b>OTHER LOANS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Public Building Authority - Highway Projects	9,000,000	2.895	(2) 6-20-1996	6-1-11	\$ 4,775,000	\$ 0	\$ 425,000	\$ 0	\$ 4,350,000
Blount County Public Building Authority Loan	(1)	4 to 5.25	5-3-04	6-1-21	3,557,096	5,000,000	0	0	8,557,096
Total Payable through General Debt Service Fund					\$ 8,332,096	\$ 5,000,000	\$ 425,000	\$ 0	\$ 12,907,096
Total Other Loans Payable					\$ 8,332,096	\$ 5,000,000	\$ 425,000	\$ 0	\$ 12,907,096

(Continued)

Exhibit K-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-04	Issued During Period	Paid and/or Matured During Period	Amount Refunded	Outstanding 6-30-05
<u>GENERAL BONDED DEBT</u>									
<u>Payable through General Debt Service Fund</u>									
Refunding - 1993	\$ 3,135,000	2.5 to 4.45%	3-1-1993	12-1-04	\$ 145,000	\$ 0	\$ 145,000	\$ 0	0
General Obligation	3,060,000	4 to 4.375	4-1-1999	6-1-12	580,000	0	0	0	580,000
Total Payable through General Debt Service Fund					\$ 725,000	\$ 0	\$ 145,000	\$ 0	580,000
<u>Payable through Education Debt Service Fund</u>									
Rural School Bonds - 1998	6,255,000	3.95 to 4.8	4-15-1998	6-1-18	\$ 5,785,000	\$ 0	\$ 380,000	\$ 5,130,000	\$ 275,000
Rural School Bonds - 2001	18,000,000	4 to 5	10-1-01	6-1-26	17,805,000	0	190,000	14,675,000	2,940,000
Rural School Bonds (B) - 2001	3,925,000	3.25 to 4.6	10-1-01	12-1-16	3,730,000	0	120,000	2,075,000	1,535,000
Rural School Refunding Bonds, Series 2005A	5,200,000	2.5 to 5	6-30-05	6-1-18	0	5,200,000	0	0	5,200,000
Rural School Refunding Bonds, Series 2005B	14,980,000	2.5 to 5	6-30-05	6-1-26	0	14,980,000	0	0	14,980,000
Rural School Refunding Bonds, Series 2005C	2,150,000	2.5 to 4	6-30-05	12-1-16	0	2,150,000	0	0	2,150,000
Total Payable through Education Debt Service Fund					\$ 27,320,000	\$ 22,330,000	\$ 690,000	\$ 21,880,000	\$ 27,080,000
Total General Bonded Debt					\$ 28,045,000	\$ 22,330,000	\$ 835,000	\$ 21,880,000	\$ 27,660,000

- (1) - Total amount available under this Public Building Authority of Blount County Loan Agreement is \$10,000,000 of which \$1,442,904 had not been drawn as of June 30, 2005.
- (2) - A portion of this issue was refunded during the year ended June 30, 2004, and the remaining amount was swapped from variable rate to fixed rate by execution of swap agreements during the year ended June 30, 2004.

Exhibit K-2

Greene County, Tennessee  
Schedule of Bond and Interest Requirements By Year

Year Ending June 30	<u>Payable through General Debt Service Fund</u>			<u>Payable through Education Debt Service Fund</u>			All Requirements
	Bond Requirements	Interest Requirements	Total Requirements	Bond Requirements	Interest Requirements	Total Requirements	
2006	\$ 0	\$ 25,375	\$ 25,375	\$ 860,000	\$ 1,058,017	\$ 1,918,017	\$ 1,943,392
2007	0	25,375	25,375	820,000	1,101,975	1,921,975	1,947,350
2008	0	25,375	25,375	1,310,000	1,073,644	2,383,644	2,409,019
2009	0	25,375	25,375	1,130,000	1,025,550	2,155,550	2,180,925
2010	0	25,375	25,375	1,170,000	982,263	2,152,263	2,177,638
2011	0	25,375	25,375	1,140,000	938,856	2,078,856	2,104,231
2012	580,000	25,375	605,375	1,215,000	896,338	2,111,338	2,716,713
2013	0	0	0	1,280,000	851,053	2,131,053	2,131,053
2014	0	0	0	1,340,000	805,950	2,145,950	2,145,950
2015	0	0	0	1,400,000	758,525	2,158,525	2,158,525
2016	0	0	0	1,465,000	707,491	2,172,491	2,172,491
2017	0	0	0	1,545,000	650,300	2,195,300	2,195,300
2018	0	0	0	1,115,000	587,450	1,702,450	1,702,450
2019	0	0	0	1,190,000	531,700	1,721,700	1,721,700
2020	0	0	0	1,255,000	472,200	1,727,200	1,727,200
2021	0	0	0	1,300,000	422,000	1,722,000	1,722,000
2022	0	0	0	1,365,000	357,000	1,722,000	1,722,000
2023	0	0	0	1,435,000	288,750	1,723,750	1,723,750
2024	0	0	0	1,505,000	217,000	1,722,000	1,722,000
2025	0	0	0	1,585,000	141,750	1,726,750	1,726,750
2026	0	0	0	1,655,000	72,406	1,727,406	1,727,406
<b>Total</b>	<b>\$ 580,000</b>	<b>\$ 177,625</b>	<b>\$ 757,625</b>	<b>\$ 27,080,000</b>	<b>\$ 13,940,218</b>	<b>\$ 41,020,218</b>	<b>\$ 41,777,843</b>

Exhibit K-3

Greene County, Tennessee  
Schedule of Transfers - All Funds and Discretely Presented Component Unit  
For the Year Ended June 30, 2005

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>Transfers</u>			
General	Solid Waste/Sanitation	To provide funds for operations.	\$ 756,442
General	General Capital Projects	To provide funds for capital expenditures.	754,075
Employee Insurance - Health	Other Special Revenue	To close fund.	845,966
General Purpose School (School Dept.)	Education Capital Projects (School Dept.)	To provide funds for capital expenditures.	543,216
School Federal Projects (School Dept.)	General Purpose School (School Dept.)	Indirect cost.	<u>13,790</u>
Total Transfers			<u>\$ 2,913,489</u>

Exhibit K-4

Greene County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
For the Year Ended June 30, 2005

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 74,919	\$ 50,000	Travelers Casualty and Surety Company of America
Highway Superintendent	Section 8-24-102, <u>TCA</u>	64,865	100,000	"
Director of Schools	State Board of Education and Greene County Board of Education	89,950		
Director of Accounts and Budgets	County Commission	51,698	25,000	"
Purchasing Director	County Commission	33,283	10,000	"
Trustee	Section 8-24-102, <u>TCA</u>	58,969	1,229,600	"
Assessor of Property:				
Eddie Yokley (7-1-04 through 8-31-04)	Section 8-24-102, <u>TCA</u>	9,828	20,000	"
Ralph Bowers (9-1-04 through 6-30-05)	Section 8-24-102, <u>TCA</u>	49,141	10,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	58,969	50,000	"
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	58,969	50,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u> , and Chancery Court Judge	64,069 (1)	50,000	Fidelity and Deposit Company of Maryland
Register	Section 8-24-102, <u>TCA</u>	58,969	25,000	Travelers Casualty and Surety Company of America
Sheriff	Section 8-24-102, <u>TCA</u> and County Commission	71,871 (2)	25,000	"
Employee Blanket Bonds:				
County Mayor			20,000	"
Highway Superintendent			20,000	"
Director of Schools			100,000	Fidelity and Deposit Company of Maryland
Director of Accounts and Budgets			20,000	Travelers Casualty and Surety Company of America
Trustee, Assessor of Property, County Clerk, Circuit Court Clerk, General Sessions Court Clerk, Clerk and Master, and Register			20,000	"
Sheriff			25,000	"

(1) Includes special commissioner fees of \$5,100.

(2) Includes county workhouse supplement of \$6,487 and law enforcement training supplement of \$519.

Exhibit K-5

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2005

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Constitutional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 5,984,476	\$ 625,239	\$ 178,455	\$ 0	\$ 0	\$ 0	1,429,126
Trustee's Collections - Prior Year	210,839	22,028	6,294	0	0	0	50,350
Trustee's Collections - Bankruptcy	2,577	0	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	68,817	6,342	2,058	0	0	0	14,789
Interest and Penalty	78,172	8,445	2,395	0	0	0	19,164
Pick-up Taxes	7,890	958	251	0	0	0	2,057
Payments in Lieu of Taxes - T.V.A.	5,077	530	152	0	0	0	1,212
Payments in Lieu of Taxes - Local Utilities	7,429	776	222	0	0	0	1,774
Payments in Lieu of Taxes - Other	34,785	3,827	1,044	0	0	0	8,348
<u>County Local Option Taxes</u>							
Local Option Sales Tax	1,111,565	0	0	0	0	0	0
Hotel/Motel Tax	170,542	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	605,271
Litigation Tax - General	312,045	0	0	0	0	0	0
Litigation Tax - Special Purpose	173,866	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0
Business Tax	442,294	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	170,415
Other County Local Option Taxes	49,768	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	38,829	4,057	1,159	0	0	0	9,273
Wholesale Beer Tax	221,748	0	0	0	0	0	0
Interstate Telecommunications Tax	7,134	0	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 8,927,853</b>	<b>\$ 672,202</b>	<b>\$ 192,030</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>2,311,779</b>
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Marriage Licenses	\$ 3,826	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Cable TV Franchise	177,567	0	0	0	0	0	0
<u>Permits</u>							
Beer Permits	3,452	0	0	0	0	0	0
Building Permits	64,960	0	0	0	0	0	0
<b>Total Licenses and Permits</b>	<b>\$ 249,805</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

Exhibit K-5

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 25,611	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	18,894	0	0	0	0	0	0
Drug Control Fines	0	0	0	7,829	0	0	0
Jail Fees	20,296	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	1,448	0	0
Data Entry Fee - Circuit Court	1,962	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	177	0	0	0	0	0	0
DUI Treatment Fines	1,045	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	141,339	0	0	0	0	0	0
Officers Costs	107,144	0	0	0	0	0	0
Game and Fish Fines	146	0	0	0	0	0	0
Drug Court Fees	6,463	0	0	0	0	0	0
Jail Fees	108,105	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	7,786	0	0
DUI Treatment Fines	24,353	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	24,677	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	10,398	0	0	0	0	0	0
Drug Court Fees	5,105	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	3,454	0	0	0	0	0	0
Data Entry Fee - Chancery Court	572	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Officers Costs	40	0	0	0	0	0	0
<u>Courts in Other District Counties</u>							
District Attorney General Fees	0	0	0	0	28,511	0	0
<u>Judicial District Drug Program</u>							
Data Entry Fee - Other Courts	4	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	24,903	0	0	0
<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 499,785</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 32,732</b>	<b>\$ 37,745</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

Exhibit K-5

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Self-Insurance Premiums/Contributions	\$ 48,919	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Tipping Fees	0	95,465	0	0	0	0	0
Solid Waste Disposal Fee	0	18,297	0	0	0	0	0
Patient Charges	2,483,699	0	0	0	0	0	0
Loaner Program	27,000	0	0	0	0	0	0
Work Release Charges for Board	53,492	0	0	0	0	0	0
Other General Service Charges	40,109	0	0	0	0	0	0
Service Charges	6,223	0	0	0	0	0	0
<u>Fees</u>							
Copy Fees	14,490	0	0	0	0	0	0
Telephone Commissions	78,579	0	0	0	0	0	0
Vending Machine Collections	2,435	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	20,009	0
Data Processing Fee - Register	29,542	0	0	0	0	0	0
Data Processing Fee - Sheriff	10,783	0	0	0	0	0	0
Sexual Offender Registration Fee	1,680	0	0	0	0	0	0
Total Charges for Current Services	\$ 2,796,951	\$ 113,762	\$ 0	\$ 0	\$ 0	20,009	\$ 0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 117,837	\$ 12,133	\$ 28,291	\$ 0	\$ 0	\$ 0	27,733
Sale of Materials and Supplies	21	59,784	0	0	0	0	767
Commissary Sales	245,854	0	0	0	0	0	0
Sale of Maps	278	0	0	0	0	0	0
Sale of Recycled Materials	325	0	0	0	0	0	0
Miscellaneous Refunds	3,976	180	144	0	2,848	0	2,526
<u>Nonrecurring Items</u>							
Revenue from Joint Ventures	86,218	0	0	0	0	0	0
Insurance Recovery	76,386	0	40,497	0	0	0	25,266
Sale of Equipment	21,434	715	0	3,375	0	0	37,041
Damages Recovered from Individuals	218	0	0	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Constitutional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>							
<u>Other Local Revenues</u>							
Other Local Revenues	\$ 12,788	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total Other Local Revenues	\$ 565,335	\$ 72,812	\$ 68,932	\$ 3,375	\$ 2,848	\$ 0	93,333
<u>Fees Received from County Officials</u>							
<u>Fees In Lieu of Salary</u>							
County Clerk	\$ 581,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	181,773	0	0	0	0	0	0
General Sessions Court Clerk	523,112	0	0	0	0	0	0
Clerk and Master	107,217	0	0	0	0	0	0
Register	356,956	0	0	0	0	0	0
Sheriff	10,270	0	0	0	0	0	0
Trustee	627,295	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,387,955	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,172	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
State Reappraisal Grant	24,628	0	0	0	0	0	0
Other General Government Grants	1,500	0	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	23,342	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	243,767	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	151,395
Litter Program	42,966	0	0	0	0	0	0
<u>Other State Revenues</u>							
Income Tax	58,203	0	0	0	0	0	0
Beer Tax	16,778	0	0	0	0	0	0
Alcoholic Beverage Tax	66,483	0	0	0	0	0	0
Mixed Drink Tax	14,524	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	629,959	0	0	0	0

(Continued)

Exhibit K-5

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Special Purpose	Drug Control	District Attorney General	Constitutional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues (Cont.)</u>							
Emergency Hospital - Prisoners	\$ 14,083	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Prisoner Transportation	765	0	0	0	0	0	0
Contracted Prisoner Boarding	889,385	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	2,177,224
Petroleum Special Tax	0	0	0	0	0	0	50,606
Registrar's Salary Supplement	16,380	0	0	0	0	0	0
Total State of Tennessee	\$ 1,421,976	\$ 0	\$ 629,959	\$ 0	\$ 0	\$ 0	2,379,225
<u>Federal Government</u>							
<u>Federal Through State</u>							
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Civil Defense Reimbursement	32,901	0	0	0	0	0	0
Other Federal through State	319,700	0	0	0	0	0	75,314
<u>Direct Federal Revenue</u>							
Police Service (Lake Area)	5,325	0	0	0	0	0	0
Forest Service	0	0	0	0	0	0	8,217
Other Direct Federal Revenue	16,200	0	0	0	0	0	423,333
Total Federal Government	\$ 374,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	506,864
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Prisoner Board	\$ 991,341	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	26,868	0	0	0	0	0	32,459
<u>Citizens Groups</u>							
Donations	3,050	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 1,021,259	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32,459
Total	\$ 18,245,045	\$ 858,776	\$ 890,921	\$ 36,107	\$ 40,593	\$ 20,009	5,323,660

(Continued)

Exhibit K-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 535,924	\$ 1,415,725	\$ 0	\$ 0	\$ 0	\$ 10,168,945
Trustee's Collections - Prior Year	19,722	57,264	0	0	0	366,497
Trustee's Collections - Bankruptcy	0	0	0	0	0	2,577
Circuit/Clerk & Master Collections - Prior Years	5,350	25,986	0	0	0	123,342
Interest and Penalty	7,187	23,861	0	0	0	139,224
Pick-up Taxes	833	1,059	0	0	0	13,048
Payments in Lieu of Taxes - T.V.A.	455	1,894	0	0	0	9,320
Payments in Lieu of Taxes - Local Utilities	665	2,772	0	0	0	13,638
Payments in Lieu of Taxes - Other	3,131	9,780	0	0	0	60,915
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	583,405	0	0	0	1,694,970
Hotel/Motel Tax	113,334	0	0	0	113,695	397,571
Wheel Tax	605,271	0	0	0	0	1,210,542
Litigation Tax - General	0	0	0	0	0	312,045
Litigation Tax - Special Purpose	0	0	0	0	0	173,866
Litigation Tax - Jail, Workhouse, or Courthouse	118,000	0	0	0	0	118,000
Business Tax	0	0	0	0	0	442,294
Mineral Severance Tax	0	0	0	0	0	170,415
Other County Local Option Taxes	0	0	0	0	0	49,768
<u>Statutory Local Taxes</u>						
Bank Excise Tax	3,477	0	0	0	0	56,795
Wholesale Beer Tax	0	0	0	0	0	221,748
Interstate Telecommunications Tax	0	0	0	0	0	7,134
Total Local Taxes	\$ 1,413,349	\$ 2,121,746	\$ 0	\$ 0	\$ 113,695	\$ 15,752,654
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,826
Cable TV Franchise	0	0	0	0	0	177,567
<u>Permits</u>						
Beer Permits	0	0	0	0	0	3,452
Building Permits	0	0	0	0	0	64,960
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 249,805

(Continued)

Exhibit K-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Fines, Forfeitures and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25,611
Officers Costs	0	0	0	0	0	18,894
Drug Control Fines	0	0	0	0	0	7,829
Jail Fees	0	0	0	0	0	20,296
District Attorney General Fees	0	0	0	0	0	1,448
Data Entry Fee - Circuit Court	0	0	0	0	0	1,962
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	177
DUI Treatment Fines	0	0	0	0	0	1,045
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	141,339
Officers Costs	0	0	0	0	0	107,144
Game and Fish Fines	0	0	0	0	0	146
Drug Court Fees	0	0	0	0	0	6,463
Jail Fees	0	0	0	0	0	108,105
District Attorney General Fees	0	0	0	0	0	7,786
DUI Treatment Fines	0	0	0	0	0	24,353
Data Entry Fee - General Sessions Court	0	0	0	0	0	24,677
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	10,398
Drug Court Fees	0	0	0	0	0	5,105
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	3,454
Data Entry Fee - Chancery Court	0	0	0	0	0	572
<u>Other Courts - In-county</u>						
Officers Costs	0	0	0	0	0	40
<u>Courts in Other District Counties</u>						
District Attorney General Fees	0	0	0	0	0	28,511
<u>Judicial District Drug Program</u>						
Data Entry Fee - Other Courts	0	0	0	0	0	4
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	24,903
Total Fines, Forfeitures and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	570,262

(Continued)

Exhibit K-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Self-Insurance Premiums/Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	48,919
Tipping Fees	0	0	0	0	0	95,465
Solid Waste Disposal Fee	0	0	0	0	0	18,297
Patient Charges	0	0	0	0	0	2,483,699
Loaner Program	0	0	0	0	0	27,000
Work Release Charges for Board	0	0	0	0	0	53,492
Other General Service Charges	0	0	0	0	0	40,109
Service Charges	0	0	0	0	0	6,223
<u>Fees</u>						
Copy Fees	0	0	0	0	0	14,490
Telephone Commissions	0	0	0	0	0	78,579
Vending Machine Collections	0	0	0	0	0	2,435
Constitutional Officers' Fees and Commissions	0	0	0	0	0	20,009
Data Processing Fee - Register	0	0	0	0	0	29,542
Data Processing Fee - Sheriff	0	0	0	0	0	10,783
Sexual Offender Registration Fee	0	0	0	0	0	1,680
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,930,722
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 10,400	\$ 43,333	\$ 0	\$ 0	\$ 0	239,727
Sale of Materials and Supplies	0	0	0	0	0	60,572
Commissary Sales	0	0	0	0	0	245,854
Sale of Maps	0	0	0	0	0	278
Sale of Recycled Materials	0	0	0	0	0	325
Miscellaneous Refunds	0	0	0	0	0	9,674
<u>Nonrecurring Items</u>						
Revenue from Joint Ventures	0	0	0	0	0	86,218
Insurance Recovery	0	0	0	0	0	142,149
Sale of Equipment	0	0	0	0	0	62,565
Damages Recovered from Individuals	0	0	0	0	0	218

(Continued)

Exhibit K-5

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

	Debt Service Funds		Capital Projects Funds			Total
	General Debt Service	Education Debt Service	General Capital Projects	Community Development/Industrial Park	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Other Local Revenues</u>						
Other Local Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12,788
Total Other Local Revenues	\$ 10,400	\$ 43,333	\$ 0	\$ 0	\$ 0	860,368
<u>Fees Received from County Officials</u>						
<u>Fees In Lieu of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	581,332
Circuit Court Clerk	0	0	0	0	0	181,773
General Sessions Court Clerk	0	0	0	0	0	523,112
Clerk and Master	0	0	0	0	0	107,217
Register	0	0	0	0	0	356,956
Sheriff	0	0	0	0	0	10,270
Trustee	0	0	0	0	0	627,295
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,387,955
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,172
State Reappraisal Grant	0	0	0	0	0	24,628
Other General Government Grants	0	0	0	0	0	1,500
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	23,342
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	243,767
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	151,395
Litter Program	0	0	0	0	0	42,966
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	58,203
Beer Tax	0	0	0	0	0	16,778
Alcoholic Beverage Tax	0	0	0	0	0	66,483
Mixed Drink Tax	0	0	0	0	0	14,524
State Revenue Sharing - T.V.A.	0	0	0	0	0	629,959

(Continued)

Exhibit K-5

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

	<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>			<u>Total</u>
	<u>General Debt Service</u>	<u>Education Debt Service</u>	<u>General Capital Projects</u>	<u>Community Development/Industrial Park</u>	<u>Other Capital Projects</u>	
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues (Cont.)</u>						
Emergency Hospital - Prisoners	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14,083
Prisoner Transportation	0	0	0	0	0	765
Contracted Prisoner Boarding	0	0	0	0	0	889,385
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,177,224
Petroleum Special Tax	0	0	0	0	0	50,606
Registrar's Salary Supplement	0	0	0	0	0	16,380
<b>Total State of Tennessee</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>4,431,160</b>
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	23,070	\$ 0	23,070
Civil Defense Reimbursement	0	0	0	0	0	32,901
Other Federal through State	0	0	0	0	0	395,014
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	0	0	0	0	0	5,325
Forest Service	0	0	0	0	0	8,217
Other Direct Federal Revenue	0	0	0	0	0	439,533
<b>Total Federal Government</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>23,070</b>	<b>\$ 0</b>	<b>904,060</b>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	991,341
Contracted Services	0	0	0	0	0	59,327
<u>Citizens Groups</u>						
Donations	0	0	115,000	0	0	118,050
<b>Total Other Governments and Citizens Groups</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>115,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>1,168,718</b>
<b>Total</b>	<b>\$ 1,423,749</b>	<b>\$ 2,165,079</b>	<b>\$ 115,000</b>	<b>\$ 23,070</b>	<b>\$ 113,695</b>	<b>\$ 29,255,704</b>

Exhibit K-6

Greene County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2005

	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 4,501,108	\$ 0	\$ 0	\$ 0	\$ 4,501,108
Trustee's Collections - Prior Year	158,550	0	0	0	158,550
Circuit/Clerk & Master Collections - Prior Years	54,318	0	0	0	54,318
Interest and Penalty	59,402	0	0	0	59,402
Pick-up Taxes	6,866	0	0	0	6,866
Payments in Lieu of Taxes - T.V.A.	5,455	0	0	0	5,455
Payments in Lieu of Taxes - Local Utilities	148,401	0	0	0	148,401
Payments in Lieu of Taxes - Other	26,341	0	0	0	26,341
<u>County Local Option Taxes</u>					
Local Option Sales Tax	4,761,386	0	0	0	4,761,386
<u>Statutory Local Taxes</u>					
Bank Excise Tax	29,205	0	0	0	29,205
Interstate Telecommunications Tax	7,167	0	0	0	7,167
Other Statutory Local Taxes	540	0	0	0	540
<b>Total Local Taxes</b>	<b>\$ 9,758,739</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,758,739</b>
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 2,816	\$ 0	\$ 0	\$ 0	\$ 2,816
<b>Total Licenses and Permits</b>	<b>\$ 2,816</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,816</b>
<u>Charges for Current Services</u>					
<u>Fees</u>					
Vending Machine Collections	\$ 3,393	\$ 0	\$ 0	\$ 0	\$ 3,393
<u>Education Charges</u>					
Tuition - Other	5,000	0	0	0	5,000
Lunch Payments - Children	0	0	727,356	0	727,356
Lunch Payments - Adults	0	0	98,461	0	98,461
Income from Breakfast	0	0	333,180	0	333,180
A la carte Sales	0	0	246,160	0	246,160
Transportation - Other State Systems	98,388	0	0	0	98,388
School Based Health Services - FFS	4,156	0	0	0	4,156
Receipts from Individual Schools	93,100	0	0	0	93,100
Community Service Fees - Children	123,391	0	0	0	123,391
<u>Other Charges for Services</u>					
Other Charges for Services	219,055	0	0	0	219,055
<b>Total Charges for Current Services</b>	<b>\$ 546,483</b>	<b>\$ 0</b>	<b>\$ 1,405,157</b>	<b>\$ 0</b>	<b>\$ 1,951,640</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 135,238	\$ 0	\$ 9,698	\$ 0	\$ 144,936
Miscellaneous Refunds	281,422	0	0	1,035	282,457
<u>Nonrecurring Items</u>					
Insurance Recovery	18,111	0	0	0	18,111
Sale of Equipment	25,325	0	0	0	25,325
Sale of Property	369	0	0	0	369
Damages Recovered from Individuals	1,470	0	0	0	1,470
Contributions & Gifts	28,022	0	0	0	28,022

(Continued)

Exhibit K-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 110,003	\$ 0	\$ 0	\$ 0	\$ 110,003
Total Other Local Revenues	\$ 599,960	\$ 0	\$ 9,698	\$ 1,035	\$ 610,693
<u>State of Tennessee</u>					
<u>State Education Funds</u>					
Basic Education Program	\$ 23,254,596	\$ 0	\$ 0	\$ 0	\$ 23,254,596
School Food Service	0	0	41,200	0	41,200
Driver Education	39,545	0	0	0	39,545
Other State Education Funds	311,955	0	0	0	311,955
Career Ladder Program	433,673	0	0	0	433,673
Career Ladder - Extended Contract	148,027	0	0	0	148,027
Total State of Tennessee	\$ 24,187,796	\$ 0	\$ 41,200	\$ 0	\$ 24,228,996
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,289,513	\$ 0	\$ 1,289,513
Breakfast	0	0	418,198	0	418,198
USDA - Other	0	0	2,194	0	2,194
Vocational Education - Basic Grants to States	0	147,876	0	0	147,876
Title I Grants to Local Education Agencies	0	1,615,083	0	0	1,615,083
Innovative Education Program Strategies	0	155,209	0	0	155,209
Special Education - Grants to States	133,505	1,552,873	0	0	1,686,378
Special Education Preschool Grants	0	38,647	0	0	38,647
Eisenhower Professional Development State Grants	0	302,108	0	0	302,108
Other Federal through State	405,165	41,164	0	0	446,329
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	36,887	0	0	0	36,887
Forest Service	24,652	0	0	0	24,652
Other Direct Federal Revenue	58,353	0	0	0	58,353
Total Federal Government	\$ 658,562	\$ 3,852,960	\$ 1,709,905	\$ 0	\$ 6,221,427
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 462,680	\$ 462,680
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 462,680	\$ 462,680
Total	\$ 35,754,356	\$ 3,852,960	\$ 3,165,960	\$ 463,715	\$ 43,236,991

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2005

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	29,573	
Social Security		1,832	
State Retirement		1,549	
Employer Medicare		428	
Dues and Memberships		4,176	
Legal Services		5,000	
Legal Notices, Recording and Court Costs		309	
Maintenance & Repair Services- Equipment		1,000	
Postal Charges		1,200	
Travel		9,416	
Other Charges		651	
Total County Commission			\$ 55,134

County Mayor

County Official/Administrative Officer	\$	74,919	
Secretary(s)		27,992	
Overtime Pay		46	
Other Salaries & Wages		1,431	
Social Security		6,264	
State Retirement		9,771	
Life Insurance		62	
Medical Insurance		15,366	
Unemployment Compensation		86	
Employer Medicare		1,465	
Communication		3,529	
Dues and Memberships		1,975	
Legal Notices, Recording and Court Costs		1,082	
Postal Charges		2,543	
Printing, Stationery and Forms		150	
Rentals		3,404	
Travel		991	
Office Supplies		1,816	
Periodicals		167	
Premiums on Corporate Surety Bonds		175	
Other Charges		130	
Furniture and Fixtures		340	
Office Equipment		276	
Total County Mayor			153,980

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

County Official/Administrative Officer	\$	53,560	
Secretary(s)		17,664	
Social Security		4,249	
State Retirement		6,667	
Life Insurance		62	
Medical Insurance		12,078	
Unemployment Compensation		140	
Employer Medicare		994	
Communication		1,649	
Dues and Memberships		100	
Legal Services		375	
Legal Notices, Recording and Court Costs		389	
Maintenance & Repair Services- Equipment		288	
Maintenance & Repair Services- Office Equipment		352	
Postal Charges		200	
Printing, Stationery and Forms		12	
Travel		676	
Office Supplies		794	
Judgments		265	
Office Equipment		<u>572</u>	
Total County Attorney	\$		101,086

Election Commission

County Official/Administrative Officer	\$	53,072
Clerical Personnel		55,555
Temporary Personnel		2,238
Overtime Pay		9,125
Election Commission		9,200
Election Workers		38,430
Social Security		8,416
State Retirement		10,958
Life Insurance		125
Medical Insurance		16,918
Unemployment Compensation		480
Employer Medicare		1,968
Communication		2,806
Contracts with Private Agencies		7,890
Dues and Memberships		325
Legal Notices, Recording and Court Costs		11,725
Maintenance & Repair Services- Office Equipment		4,118

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Postal Charges	\$	7,987	
Printing, Stationery and Forms		8,258	
Rentals		3,072	
Travel		2,972	
Other Contracted Services		2,267	
Office Supplies		3,478	
Periodicals		322	
Data Processing Equipment		3,390	
Office Equipment		1,433	
Total Election Commission			\$ 266,528

Register of Deeds

County Official/Administrative Officer	\$	58,969	
Accountants/Bookkeepers		22,506	
Clerical Personnel		89,261	
Social Security		10,302	
State Retirement		15,981	
Life Insurance		187	
Medical Insurance		33,120	
Unemployment Compensation		350	
Employer Medicare		2,409	
Communication		1,267	
Dues and Memberships		135	
Postal Charges		1,191	
Printing, Stationery and Forms		100	
Rentals		24,056	
Travel		419	
Office Supplies		797	
Premiums on Corporate Surety Bonds		175	
Other Charges		167	
Office Equipment		94	
Total Register of Deeds			261,486

Planning

Board and Committee Members Fees	\$	2,050	
Contracts with Government Agencies		11,500	
Total Planning			13,550

Codes Compliance

Postal Charges	\$	225	
Total Codes Compliance			225

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Custodial Personnel	\$	3,869	
Maintenance Personnel		48,671	
Overtime Pay		2,179	
Social Security		3,331	
State Retirement		4,760	
Life Insurance		62	
Medical Insurance		8,417	
Unemployment Compensation		179	
Employer Medicare		779	
Architects		13,100	
Communication		2,400	
Contracts with Private Agencies		34,258	
Legal Notices, Recording and Court Costs		213	
Maintenance & Repair Services- Buildings		2,466	
Maintenance & Repair Services- Equipment		6,176	
Maintenance & Repair Services- Vehicles		169	
Pest Control		1,009	
Rentals		442	
Other Contracted Services		8,550	
Custodial Supplies		7,059	
Electricity		45,617	
Equipment and Machinery Parts		1,229	
Garage Supplies		64	
Gasoline		4,164	
General Construction Materials		13,212	
Natural Gas		8,775	
Road Signs		3,193	
Tires and Tubes		370	
Water and Sewer		2,170	
Other Supplies and Materials		1,456	
Other Charges		8	
Building Improvements		8,994	
Communication Equipment		30	
Furniture and Fixtures		15,398	
Heating and Air Conditioning Equipment		<u>143,844</u>	
Total County Buildings	\$		396,613

Finance

Accounting and Budgeting

Supervisor/Director	\$	51,698
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(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Accountants/Bookkeepers	\$	94,816	
Part-time Personnel		5,099	
Overtime Pay		1,458	
Social Security		9,088	
State Retirement		13,849	
Life Insurance		156	
Medical Insurance		36,145	
Unemployment Compensation		401	
Employer Medicare		2,126	
Audit Services		14,195	
Communication		2,951	
Dues and Memberships		568	
Maintenance & Repair Services- Office Equipme		5,912	
Postal Charges		2,914	
Printing, Stationery and Forms		4,859	
Travel		1,826	
Office Supplies		2,946	
Periodicals		1,872	
Other Supplies and Materials		265	
Premiums on Corporate Surety Bonds		175	
Data Processing Equipment		1,550	
Furniture and Fixtures		136	
Office Equipment		1,301	
Total Accounting and Budgeting			\$ 256,306

Purchasing

Supervisor/Director	\$	33,283
Purchasing Personnel		24,762
Overtime Pay		1,197
Social Security		3,516
State Retirement		5,545
Life Insurance		62
Medical Insurance		8,706
Unemployment Compensation		140
Employer Medicare		822
Communication		2,154
Dues and Memberships		360
Legal Notices, Recording and Court Costs		2,180
Maintenance & Repair Services- Office Equipme		100
Postal Charges		437

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Purchasing (Cont.)

Printing, Stationery and Forms	\$	829	
Rentals		1,213	
Office Supplies		907	
Other Supplies and Materials		28	
Office Equipment		29	
Total Purchasing			\$ 86,270

Property Assessor's Office

County Official/Administrative Officer	\$	58,969	
Assessment Personnel		187,640	
Part-time Personnel		9,702	
Board and Committee Members Fees		5,060	
Social Security		15,437	
State Retirement		23,082	
Life Insurance		281	
Medical Insurance		47,652	
Unemployment Compensation		578	
Employer Medicare		3,610	
Communication		2,303	
Contracts with Government Agencies		28,783	
Dues and Memberships		1,493	
Legal Notices, Recording and Court Costs		288	
Maintenance & Repair Services- Office Equipment		933	
Maintenance & Repair Services- Vehicles		593	
Postal Charges		989	
Printing, Stationery and Forms		434	
Rentals		611	
Travel		1,189	
Tuition		160	
Other Contracted Services		52,550	
Equipment and Machinery Parts		648	
Garage Supplies		162	
Gasoline		1,649	
Office Supplies		2,777	
Periodicals		582	
Other Supplies and Materials		180	
Premiums on Corporate Surety Bonds		341	
Data Processing Equipment		475	
Furniture and Fixtures		1,100	
Total Property Assessor's Office			450,251

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program

Maintenance & Repair Services- Office Equipme	\$	360	
Postal Charges		1,023	
Gasoline		965	
Office Supplies		249	
Other Supplies and Materials		535	
Total Reappraisal Program			\$ 3,132

County Trustee's Office

County Official/Administrative Officer	\$	58,969	
Assistant(s)		27,229	
Accountants/Bookkeepers		22,511	
Clerical Personnel		13,693	
Part-time Personnel		12,033	
Overtime Pay		8,232	
Social Security		8,440	
State Retirement		12,124	
Life Insurance		114	
Medical Insurance		26,447	
Unemployment Compensation		339	
Employer Medicare		1,974	
Communication		1,048	
Dues and Memberships		160	
Legal Notices, Recording and Court Costs		43	
Maintenance & Repair Services- Office Equipme		5,937	
Postal Charges		8,796	
Printing, Stationery and Forms		2,044	
Rentals		15	
Travel		807	
Office Supplies		1,284	
Premiums on Corporate Surety Bonds		175	
Data Processing Equipment		14,723	
Office Equipment		1,394	
Total County Trustee's Office			228,531

County Clerk's Office

County Official/Administrative Officer	\$	58,969	
Assistant(s)		30,635	
Clerical Personnel		119,822	
Temporary Personnel		5,078	
Part-time Personnel		14,619	

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Overtime Pay	\$	3,686	
Social Security		13,920	
State Retirement		20,367	
Life Insurance		289	
Medical Insurance		58,631	
Unemployment Compensation		694	
Employer Medicare		3,255	
Communication		2,234	
Dues and Memberships		534	
Legal Notices, Recording and Court Costs		440	
Maintenance & Repair Services- Office Equipme		13,184	
Postal Charges		7,000	
Printing, Stationery and Forms		8,478	
Rentals		6,283	
Office Supplies		4,023	
Premiums on Corporate Surety Bonds		204	
Office Equipment		1,042	
Total County Clerk's Office			\$ 373,387

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	58,969
Assistant(s)		27,219
Accountants/Bookkeepers		22,514
Clerical Personnel		140,667
Part-time Personnel		14,931
Overtime Pay		12,150
Other Salaries & Wages		13,200
Jury and Witness Fees		8,963
Social Security		17,137
State Retirement		24,477
Life Insurance		325
Medical Insurance		72,646
Unemployment Compensation		928
Employer Medicare		4,008
Communication		3,332
Dues and Memberships		807
Legal Notices, Recording and Court Costs		218
Maintenance & Repair Services- Office Equipme		5,679
Postal Charges		5,000

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Printing, Stationery and Forms	\$	10,657	
Rentals		4,502	
Travel		144	
Other Contracted Services		760	
Office Supplies		6,528	
Premiums on Corporate Surety Bonds		175	
Data Processing Equipment		500	
Office Equipment		2,141	
Total Circuit Court			\$ 458,577

General Sessions Court

Judge(s)	\$	99,999	
Probation Officer(s)		29,519	
Secretary(s)		24,821	
Overtime Pay		773	
Social Security		8,851	
State Retirement		14,518	
Life Insurance		94	
Medical Insurance		23,969	
Unemployment Compensation		135	
Employer Medicare		2,198	
Communication		5,090	
Dues and Memberships		225	
Maintenance & Repair Services- Office Equipme		390	
Postal Charges		200	
Printing, Stationery and Forms		32	
Rentals		113	
Travel		1,085	
Office Supplies		1,122	
Periodicals		261	
Premiums on Corporate Surety Bonds		192	
Total General Sessions Court			213,587

Drug Court

Other Contracted Services	\$	100,000	
Total Drug Court			100,000

Chancery Court

County Official/Administrative Officer	\$	58,969	
Clerical Personnel		87,141	

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Part-time Personnel	\$	8,254	
Overtime Pay		2,157	
Social Security		9,235	
State Retirement		13,676	
Life Insurance		151	
Medical Insurance		38,975	
Unemployment Compensation		416	
Employer Medicare		2,160	
Bank Charges		79	
Communication		4,138	
Dues and Memberships		791	
Legal Notices, Recording and Court Costs		2,264	
Maintenance & Repair Services- Office Equipme		4,854	
Postal Charges		907	
Printing, Stationery and Forms		1,569	
Rentals		2,690	
Travel		525	
Tuition		120	
Other Contracted Services		603	
Office Supplies		3,645	
Periodicals		844	
Premiums on Corporate Surety Bonds		1,481	
Data Processing Equipment		2,261	
Office Equipment		899	
Total Chancery Court			\$ 248,804

Juvenile Court

Youth Service Officer(s)	\$	32,142
Secretary(s)		43,214
Overtime Pay		132
Social Security		4,575
State Retirement		7,066
Life Insurance		94
Medical Insurance		12,873
Unemployment Compensation		204
Employer Medicare		1,070
Communication		1,756
Dues and Memberships		380
Maintenance & Repair Services- Office Equipme		852
Postal Charges		300

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Printing, Stationery and Forms	\$	37	
Rentals		1,434	
Travel		581	
Equipment and Machinery Parts		85	
Gasoline		180	
Office Supplies		588	
Office Equipment		2,378	
Total Juvenile Court			\$ 109,941

District Attorney General

Communication	\$	4,902	
Total District Attorney General			4,902

Other Administration of Justice

Salary Supplements	\$	5,000	
Part-time Personnel		18,514	
Social Security		1,452	
State Retirement		468	
Unemployment Compensation		81	
Employer Medicare		340	
Maintenance & Repair Services- Office Equipme		1,200	
Tuition		50	
Other Supplies and Materials		1,878	
Total Other Administration of Justice			28,983

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	71,352	
Assistant(s)		44,788	
Deputy(ies)		841,031	
Detective(s)		233,710	
Captain(s)		83,436	
Lieutenant(s)		189,315	
Sergeant(s)		193,736	
Mechanic(s)		50,112	
Dispatchers/Radio Operators		146,920	
Part-time Personnel		13,878	
Overtime Pay		92,980	
Other Salaries & Wages		51,500	
In-Service Training		23,342	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Social Security	\$	122,557
State Retirement		182,529
Life Insurance		1,667
Medical Insurance		381,302
Unemployment Compensation		4,394
Employer Medicare		28,664
Communication		12,738
Contracts with Government Agencies		1,722
Contributions		2,232
Dues and Memberships		2,571
Legal Notices, Recording and Court Costs		260
Licenses		283
Maintenance & Repair Services- Buildings		652
Maintenance & Repair Services- Equipment		2,969
Maintenance & Repair Services- Office Equipment		3,000
Maintenance & Repair Services- Vehicles		5,021
Postal Charges		1,699
Printing, Stationery and Forms		3,200
Rentals		7,813
Travel		14,016
Tuition		13,610
Veterinary Services		1,503
Other Contracted Services		3,013
Electricity		4,511
Equipment and Machinery Parts		18,392
Food Supplies		1,006
Garage Supplies		13,760
Gasoline		104,470
Law Enforcement Supplies		5,447
Office Supplies		3,922
Tires and Tubes		12,934
Uniforms		9,696
Water and Sewer		828
Other Supplies and Materials		1,314
Premiums on Corporate Surety Bonds		3,158
Building Improvements		612
Data Processing Equipment		14,850
Law Enforcement Equipment		9,127
Motor Vehicles		16,055
Office Equipment		4,500

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Other Equipment	\$ 2,006	
Total Sheriff's Department		\$ 3,060,103

Special Patrols

Secretary(s)	\$ 24,012	
Social Security	1,353	
State Retirement	2,247	
Life Insurance	31	
Medical Insurance	12,078	
Unemployment Compensation	70	
Employer Medicare	317	
Contributions	11,646	
Law Enforcement Equipment	71,462	
Motor Vehicles	<u>137,658</u>	
Total Special Patrols		260,874

Administration of the Sexual Offender Registry

Office Supplies	\$ 289	
Total Administration of the Sexual Offender Registry		289

Jail

Supervisor/Director	\$ 34,185
Deputy(ies)	939,366
Captain(s)	35,705
Lieutenant(s)	100,206
Sergeant(s)	208,563
Medical Personnel	112,232
Cafeteria Personnel	89,408
Maintenance Personnel	28,659
Part-time Personnel	6,949
Overtime Pay	15,735
Other Salaries & Wages	23,151
Social Security	96,034
State Retirement	145,389
Life Insurance	1,908
Medical Insurance	380,508
Unemployment Compensation	4,573
Employer Medicare	22,459
Communication	19,296
Dues and Memberships	36

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Evaluation and Testing	\$	500	
Maintenance Agreements		6,169	
Maintenance & Repair Services- Buildings		3,920	
Maintenance & Repair Services- Equipment		12,735	
Maintenance & Repair Services- Office Equipme		1,000	
Maintenance & Repair Services- Vehicles		38	
Medical and Dental Services		45,616	
Pest Control		207	
Postal Charges		800	
Printing, Stationery and Forms		1,952	
Rentals		4,392	
Travel		3,459	
Tuition		1,142	
Other Contracted Services		4,328	
Custodial Supplies		17,943	
Drugs and Medical Supplies		63,315	
Electricity		44,777	
Equipment and Machinery Parts		5,018	
Food Preparation Supplies		4,919	
Food Supplies		216,285	
Gasoline		22,071	
General Construction Materials		9,510	
Law Enforcement Supplies		4,912	
Natural Gas		39,916	
Office Supplies		4,991	
Prisoners Clothing		5,245	
Uniforms		11,740	
Water and Sewer		11,008	
Other Supplies and Materials		11,961	
Other Charges		132,457	
Building Improvements		595	
Data Processing Equipment		1,866	
Food Service Equipment		1,012	
Furniture and Fixtures		948	
Law Enforcement Equipment		3,989	
Other Equipment		6,368	
Total Jail			\$ 2,971,466

Workhouse

Deputy(ies)	\$	473,681
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(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Workhouse (Cont.)

Mechanic(s)	\$	21,546	
Cafeteria Personnel		69,452	
Overtime Pay		6,757	
Other Salaries & Wages		13,321	
Social Security		34,757	
State Retirement		54,284	
Life Insurance		840	
Medical Insurance		147,254	
Unemployment Compensation		2,148	
Employer Medicare		8,129	
Communication		3,727	
Maintenance & Repair Services- Buildings		872	
Maintenance & Repair Services- Equipment		1,045	
Pest Control		264	
Rentals		2,051	
Other Contracted Services		40	
Custodial Supplies		5,475	
Electricity		33,951	
Equipment and Machinery Parts		1,989	
Food Preparation Supplies		2,990	
Food Supplies		30,963	
General Construction Materials		496	
Natural Gas		35,094	
Office Supplies		320	
Water and Sewer		11,427	
Other Supplies and Materials		4,014	
Building Improvements		500	
Data Processing Equipment		1,985	
Food Service Equipment		1,785	
Furniture and Fixtures		954	
Law Enforcement Equipment		854	
Other Equipment		1,320	
Total Workhouse			\$ 974,285

Juvenile Services

Contracts with Private Agencies	\$	68,736	
Legal Services		4,701	
Total Juvenile Services			73,437

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

Supervisor/Director	\$	35,141	
Secretary(s)		20,475	
Social Security		3,289	
State Retirement		5,206	
Life Insurance		62	
Medical Insurance		16,286	
Unemployment Compensation		140	
Employer Medicare		769	
Communication		4,311	
Dues and Memberships		70	
Maintenance & Repair Services- Vehicles		291	
Postal Charges		2	
Rentals		343	
Travel		4,884	
Drugs and Medical Supplies		36	
Equipment and Machinery Parts		117	
Garage Supplies		214	
Gasoline		1,577	
Office Supplies		839	
Periodicals		155	
Small Tools		3,085	
Uniforms		108	
Other Charges		1,417	
Communication Equipment		61,805	
Data Processing Equipment		9,411	
Motor Vehicles		67,415	
Health Equipment		13,583	
Other Equipment		134,506	
Total Civil Defense			\$ 385,537

Disaster Relief

Life Insurance	\$	309	
Medical Insurance		50,474	
Contributions		96,615	
Total Disaster Relief			147,398

Other Emergency Management

Licenses	\$	17	
Other Contracted Services		51	
Motor Vehicles		11,560	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Other Emergency Management (Cont.)

Other Equipment	\$ 8,180	
Total Other Emergency Management		\$ 19,808

Inspection and Regulation

Supervisor/Director	\$ 31,967	
Clerical Personnel	24,762	
Part-time Personnel	1,795	
Overtime Pay	345	
Social Security	3,586	
State Retirement	5,342	
Life Insurance	62	
Medical Insurance	8,417	
Unemployment Compensation	158	
Employer Medicare	839	
Communication	2,052	
Legal Notices, Recording and Court Costs	331	
Maintenance & Repair Services- Office Equipment	275	
Maintenance & Repair Services- Vehicles	40	
Postal Charges	300	
Rentals	1,286	
Garage Supplies	107	
Gasoline	986	
Office Supplies	1,240	
Other Supplies and Materials	199	
Data Processing Equipment	487	
Office Equipment	608	
Total Inspection and Regulation		85,184

County Coroner/Medical Examiner

Other Salaries & Wages	\$ 10,605
Social Security	658
Unemployment Compensation	71
Employer Medicare	154
Communication	1,287
Contracts with Private Agencies	12,000
Contributions	30,429
Pauper Burials	2,500
Transportation - Other than Students	3,080
Other Contracted Services	10,130
Other Supplies and Materials	595

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Communication Equipment	\$ 87	
Total County Coroner/Medical Examiner		\$ 71,596

Public Health and Welfare

Local Health Center

Medical Personnel	\$ 72,153
Salary Supplements	14,838
Clerical Personnel	102,284
Custodial Personnel	35,881
Part-time Personnel	2,308
Social Security	12,884
State Retirement	19,755
Life Insurance	250
Medical Insurance	38,444
Unemployment Compensation	590
Employer Medicare	3,013
Communication	13,234
Contracts with Private Agencies	18,849
Dues and Memberships	400
Maintenance Agreements	3,950
Maintenance & Repair Services- Buildings	6,585
Maintenance & Repair Services- Equipment	2,298
Medical and Dental Services	161
Postal Charges	4,639
Printing, Stationery and Forms	916
Rentals	10,870
Travel	829
Disposal Fees	2,212
Other Contracted Services	2,284
Custodial Supplies	5,054
Drugs and Medical Supplies	52,201
Electricity	21,761
Equipment and Machinery Parts	1,393
Food Supplies	505
Garage Supplies	22
General Construction Materials	1,444
Office Supplies	10,894
Periodicals	445
Water and Sewer	1,065
Other Supplies and Materials	9,418

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Building Improvements	\$	3,315	
Furniture and Fixtures		3,548	
Other Equipment		12,039	
Total Local Health Center			\$ 492,731

Rabies and Animal Control

Part-time Personnel	\$	8,931	
Other Salaries & Wages		32,474	
Social Security		2,471	
State Retirement		3,039	
Life Insurance		52	
Medical Insurance		9,921	
Unemployment Compensation		262	
Employer Medicare		578	
Advertising		158	
Communication		1,646	
Contracts with Private Agencies		1,112	
Licenses		530	
Maintenance & Repair Services- Equipment		386	
Maintenance & Repair Services- Vehicles		137	
Rentals		270	
Travel		535	
Tuition		310	
Disposal Fees		474	
Custodial Supplies		1,930	
Drugs and Medical Supplies		696	
Electricity		4,448	
Equipment and Machinery Parts		785	
Food Supplies		1,894	
Gasoline		1,594	
Office Supplies		214	
Tires and Tubes		239	
Water and Sewer		572	
Other Supplies and Materials		2,409	
Furniture and Fixtures		343	
Other Equipment		1,660	
Total Rabies and Animal Control			80,070

Ambulance/Emergency Medical Services

Supervisor/Director	\$	40,069	
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(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Mechanic(s)	\$	25,599
Clerical Personnel		47,482
Attendants		789,132
Part-time Personnel		15,484
Overtime Pay		621,558
Other Salaries & Wages		45,373
Social Security		94,601
State Retirement		140,875
Life Insurance		1,349
Medical Insurance		344,076
Unemployment Compensation		3,871
Employer Medicare		22,125
Communication		14,456
Dues and Memberships		400
Legal Notices, Recording and Court Costs		200
Licenses		1,467
Maintenance & Repair Services- Buildings		204
Maintenance & Repair Services- Equipment		1,142
Maintenance & Repair Services- Office Equipme		1,500
Maintenance & Repair Services- Vehicles		1,129
Pest Control		484
Postal Charges		7,186
Printing, Stationery and Forms		1,452
Rentals		3,630
Travel		1,440
Tuition		3,143
Other Contracted Services		122
Custodial Supplies		2,423
Diesel Fuel		48,647
Drugs and Medical Supplies		64,215
Electricity		3,481
Equipment and Machinery Parts		18,686
Garage Supplies		3,966
Gasoline		2,567
Natural Gas		4,396
Office Supplies		2,307
Tires and Tubes		4,996
Uniforms		10,473
Water and Sewer		768
Other Supplies and Materials		783

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Refunds	\$	28,075	
Other Charges		1,070	
Building Improvements		19	
Communication Equipment		2,620	
Data Processing Equipment		30,500	
Furniture and Fixtures		4,544	
Motor Vehicles		176,461	
Office Equipment		1,311	
Health Equipment		<u>7,675</u>	
Total Ambulance/Emergency Medical Services	\$		2,649,532

Alcohol and Drug Programs

Other Charges	\$	<u>9,959</u>	
Total Alcohol and Drug Programs			9,959

Other Local Health Services

Medical Personnel	\$	65,672	
Part-time Personnel		1,458	
Other Salaries & Wages		101,639	
Social Security		9,877	
State Retirement		15,649	
Life Insurance		205	
Medical Insurance		55,453	
Unemployment Compensation		510	
Employer Medicare		2,310	
Travel		2,535	
Other Supplies and Materials		<u>673</u>	
Total Other Local Health Services			255,981

Appropriation to State

Contributions	\$	<u>67,000</u>	
Total Appropriation to State			67,000

Waste Pickup

Other Salaries & Wages	\$	26,714	
Social Security		1,710	
State Retirement		2,247	
Life Insurance		31	
Medical Insurance		4,078	
Unemployment Compensation		102	

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Employer Medicare	\$	400	
Contributions		12,500	
Other Supplies and Materials		2,258	
Total Waste Pickup			\$ 50,040

Social, Cultural and Recreational Services

Libraries

Contributions	\$	72,500	
Office Supplies		655	
Other Charges		320	
Furniture and Fixtures		515	
Total Libraries			73,990

Agriculture & Natural Resources

Agriculture Extension Service

Salary Supplements	\$	83,669	
Part-time Personnel		1,260	
Social Security		3,544	
State Retirement		1,856	
Unemployment Compensation		13	
Employer Medicare		574	
Other Fringe Benefits		6,982	
Communication		2,583	
Operating Lease Payments		1,384	
Travel		28	
Data Processing Equipment		3,666	
Total Agriculture Extension Service			105,559

Forest Service

Contributions	\$	1,500	
Total Forest Service			1,500

Soil Conservation

Paraprofessionals	\$	19,497	
Secretary(s)		22,303	
Overtime Pay		168	
Social Security		2,515	
State Retirement		4,031	
Life Insurance		62	
Medical Insurance		12,610	

(Continued)

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

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Soil Conservation (Cont.)

Unemployment Compensation	\$	140	
Employer Medicare		588	
Contributions		490	
Dues and Memberships		1,090	
Postal Charges		300	
Total Soil Conservation			\$ 63,794

Other Operations

Tourism

Contributions	\$	149,528	
Total Tourism			149,528

Airport

Contributions	\$	28,500	
Total Airport			28,500

Veterans' Services

Supervisor/Director	\$	29,336	
Clerical Personnel		21,840	
Social Security		3,092	
State Retirement		4,790	
Life Insurance		62	
Medical Insurance		8,631	
Unemployment Compensation		140	
Employer Medicare		723	
Communication		528	
Postal Charges		809	
Rentals		5,141	
Travel		242	
Office Supplies		63	
Total Veterans' Services			75,397

Other Charges

Dues and Memberships	\$	5,955	
Total Other Charges			5,955

Contributions to Other Agencies

Contributions	\$	314,122	
Total Contributions to Other Agencies			314,122

(Continued)

Exhibit K-7

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

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous

Consultants	\$	38,697	
Other Contracted Services		6,337	
Trustee's Commission		157,879	
Other Charges		800	
Total Miscellaneous			\$ 203,713

Total General Fund \$ 16,488,621

Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Supervisor/Director	\$	28,710
Mechanic(s)		71,138
Laborers		143,631
Part-time Personnel		6,769
Overtime Pay		6,724
Other Salaries & Wages		18,856
Social Security		16,352
State Retirement		25,184
Life Insurance		398
Medical Insurance		91,927
Unemployment Compensation		932
Employer Medicare		3,824
Communication		4,759
Contracts with Other Public Agencies		756,504
Legal Notices, Recording and Court Costs		137
Maintenance & Repair Services- Equipment		92
Maintenance & Repair Services- Vehicles		855
Postal Charges		29
Rentals		405
Other Contracted Services		250
Custodial Supplies		109
Diesel Fuel		46,621
Electricity		7,500
Equipment and Machinery Parts		17,656
Garage Supplies		3,767
Gasoline		2,667
Lubricants		2,784
Office Supplies		539
Small Tools		409

(Continued)

Exhibit K-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Sanitation Management (Cont.)

Tires and Tubes	\$	3,802	
Uniforms		2,668	
Water and Sewer		246	
Other Supplies and Materials		1,522	
Trustee's Commission		13,391	
Other Charges		190	
Building Improvements		572	
Data Processing Equipment		1,742	
Furniture and Fixtures		635	
Office Equipment		235	
Other Equipment		12,671	
Total Sanitation Management			\$ 1,297,202

Convenience Centers

Attendants	\$	170,088	
Overtime Pay		84	
Social Security		10,543	
Unemployment Compensation		1,715	
Employer Medicare		2,469	
Communication		6,336	
Disposal Fees		5,062	
Crushed Stone		2,001	
Electricity		6,013	
Water and Sewer		2,423	
Other Supplies and Materials		3,446	
Total Convenience Centers			210,180

Transfer Stations

Disposal Fees	\$	24,838	
Total Transfer Stations			24,838

Total Solid Waste/Sanitation Fund \$ 1,532,220

Special Purpose Fund

General Government

Risk Management

Consultants	\$	19,269	
Dues and Memberships		360	
Evaluation and Testing		22,758	
Fiscal Agent Charges		2,527	

(Continued)

Exhibit K-7

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

Special Purpose Fund (Cont.)

General Government (Cont.)

Risk Management (Cont.)

Legal Services	\$	13,930	
Other Contracted Services		30,045	
Boiler Insurance		18,138	
Building and Contents Insurance		175,688	
Liability Insurance		128,452	
Trustee's Commission		10,371	
Workers' Compensation Insurance		103,489	
Liability Claims		623,329	
Other Self-Insured Claims		409,406	
Other Charges		84	
Total Risk Management			<u>\$ 1,557,846</u>

Total Special Purpose Fund \$ 1,557,846

Drug Control Fund

Public Safety

Sheriff's Department

Communication	\$	3,101	
Maintenance & Repair Services- Buildings		30	
Maintenance & Repair Services- Office Equipme		672	
Travel		2,554	
Tuition		375	
Other Contracted Services		2,307	
Electricity		1,344	
General Construction Materials		3,898	
Law Enforcement Supplies		694	
Water and Sewer		137	
Other Supplies and Materials		200	
Other Charges		20	
Furniture and Fixtures		5,716	
Law Enforcement Equipment		8,654	
Total Sheriff's Department			<u>\$ 29,702</u>

Total Drug Control Fund 29,702

District Attorney General Fund

Administration of Justice

District Attorney General

Salary Supplements	\$	2,920	
Communication		811	

(Continued)

Exhibit K-7

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

District Attorney General Fund (Cont.)

Administration of Justice (Cont.)

District Attorney General (Cont.)

Dues and Memberships	\$	615	
Travel		15,108	
Tuition		4,550	
Other Contracted Services		868	
Office Supplies		389	
Other Charges		116	
Data Processing Equipment		5,569	
Furniture and Fixtures		3,421	
Office Equipment		406	
Total District Attorney General			<u>\$ 34,773</u>

Total District Attorney General Fund \$ 34,773

Constitutional Officers - Fees Fund

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$	<u>14,363</u>	
Total County Trustee's Office			\$ 14,363

Administration of Justice

Circuit Court Clerk

Constitutional Officers' Operating Expenses	\$	<u>25</u>	
Total Circuit Court Clerk			25

General Sessions Court

Constitutional Officers' Operating Expenses	\$	<u>76</u>	
Total General Sessions Court			76

Chancery Court

Constitutional Officers' Operating Expenses	\$	<u>5,100</u>	
Total Chancery Court			5,100

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$	<u>445</u>	
Total Sheriff's Department			<u>445</u>

Total Constitutional Officers - Fees Fund 20,009

(Continued)

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	64,865	
Accountants/Bookkeepers		58,104	
Overtime Pay		322	
Other Salaries & Wages		53,926	
Social Security		10,502	
State Retirement		16,587	
Life Insurance		187	
Medical Insurance		48,161	
Unemployment Compensation		140	
Employer Medicare		2,456	
Dues and Memberships		2,903	
Maintenance & Repair Services- Buildings		95	
Maintenance & Repair Services- Office Equipme		632	
Postal Charges		307	
Travel		2,271	
Other Contracted Services		1,296	
Office Supplies		1,883	
Other Charges		1,494	
Data Processing Equipment		756	
Total Administration			\$ 266,887

Highway and Bridge Maintenance

Assistant(s)	\$	31,998
Foremen		82,914
Equipment Operators - Heavy		369,718
Equipment Operators - Light		120,241
Truck Drivers		319,063
Laborers		273,036
Part-time Personnel		42,975
Overtime Pay		46,697
Social Security		76,266
State Retirement		116,893
Life Insurance		1,872
Medical Insurance		403,893
Unemployment Compensation		4,731
Employer Medicare		17,836
Engineering Services		12,414
Tuition		340
Other Contracted Services		110,402
Asphalt		191,177

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Concrete	\$	13,476	
Crushed Stone		251,408	
Explosives and Drilling Supplies		591	
General Construction Materials		194,613	
Road Signs		4,814	
Other Charges		1,203	
Bridge Construction		221,215	
Highway Construction		259,643	
Total Highway and Bridge Maintenance			\$ 3,169,429

Operation and Maintenance of Equipment

Supervisor/Director	\$	28,038	
Mechanic(s)		125,236	
Laborers		41,928	
Overtime Pay		8,917	
Social Security		12,338	
State Retirement		19,105	
Life Insurance		250	
Medical Insurance		44,679	
Unemployment Compensation		630	
Employer Medicare		2,886	
Licenses		457	
Maintenance & Repair Services- Equipment		3,315	
Maintenance & Repair Services- Vehicles		26,504	
Permits		3,900	
Penalties		4,745	
Custodial Supplies		1,469	
Diesel Fuel		139,470	
Equipment and Machinery Parts		211,909	
Garage Supplies		41,354	
Gasoline		55,709	
Lubricants		14,804	
Small Tools		3,271	
Tires and Tubes		37,267	
Other Charges		2,499	
Total Operation and Maintenance of Equipment			830,680

Other Charges

Communication	\$	13,233	
Rentals		1,500	

(Continued)

Exhibit K-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Travel	\$	866	
Other Contracted Services		359,233	
Electricity		11,174	
Natural Gas		842	
Water and Sewer		784	
Premiums on Corporate Surety Bonds		835	
Trustee's Commission		60,061	
Other Charges		<u>3,669</u>	
Total Other Charges	\$		452,197

Capital Outlay

Highway Equipment	\$	736,254	
Motor Vehicles		<u>48,950</u>	
Total Capital Outlay			<u>785,204</u>

Total Highway/Public Works Fund \$ 5,504,397

General Debt Service Fund

Principal

General Government

Principal on Bonds	\$	<u>145,000</u>	
Total General Government	\$		145,000

Highways and Streets

Principal on Other Loans Payable	\$	<u>425,000</u>	
Total Highways and Streets			425,000

Interest

General Government

Interest on Bonds	\$	28,601	
Interest on Other Loans Payable		<u>121,466</u>	
Total General Government			150,067

Highways and Streets

Interest on Other Loans Payable	\$	<u>545,369</u>	
Total Highways and Streets			545,369

Other Debt Service

General Government

Trustee's Commission	\$	18,007	
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(Continued)

Exhibit K-7

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

General Debt Service Fund (Cont.)

Other Debt Service (Cont.)

General Government (Cont.)

Other Charges	\$ 503	
Total General Government		\$ 18,510

Total General Debt Service Fund \$ 1,283,946

Education Debt Service Fund

Principal

Education

Principal on Bonds	\$ 690,000	
Principal on Notes	578,834	
Total Education		\$ 1,268,834

Interest

Education

Interest on Bonds	\$ 1,258,702	
Interest on Notes	14,563	
Total Education		1,273,265

Other Debt Service

Education

Trustee's Commission	\$ 36,565	
Other Charges	420	
Underwriter's Discount	89,320	
Other Debt Issuance Charges	152,923	
Total Education		279,228

Total Education Debt Service Fund 2,821,327

General Capital Projects Fund

Capital Projects

Public Health and Welfare Projects

Architects	\$ 5,000	
Permits	200	
Building Construction	160,415	
Total Public Health and Welfare Projects		\$ 165,615

Other General Government Projects

Architects	\$ 6,000
Travel	1,189
Tuition	3,325

(Continued)

Exhibit K-7

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Other General Government Projects (Cont.)

Other Contracted Services	\$	4,242	
Data Processing Supplies		4,599	
Building Improvements		12,249	
Data Processing Equipment		<u>70,355</u>	
Total Other General Government Projects	\$		101,959

Capital Projects - Donated

Capital Projects Donated to School Department

Contributions	\$	<u>462,680</u>	
Total Capital Projects Donated to School Department			<u>462,680</u>

Total General Capital Projects Fund \$ 730,254

Community Development/Industrial Park Fund

Capital Projects

Public Utility Projects

Consultants	\$	2,568	
Engineering Services		18,000	
Evaluation and Testing		1,500	
Other Construction		<u>1,002</u>	
Total Public Utility Projects	\$		<u>23,070</u>

Total Community Development/Industrial Park Fund 23,070

Highway Capital Projects Fund

Capital Projects

Highway & Street Capital Projects

Other Contracted Services	\$	15,695	
Asphalt		2,482,476	
Crushed Stone		<u>297,007</u>	
Total Highway & Street Capital Projects	\$		<u>2,795,178</u>

Total Highway Capital Projects Fund 2,795,178

Other Capital Projects Fund

Capital Projects

Social, Cultural and Recreation Projects

Consultants	\$	8,000	
Contributions		40,556	
Trustee's Commission		<u>1,014</u>	
Total Social, Cultural and Recreation Projects	\$		<u>49,570</u>

Total Other Capital Projects Fund 49,570

Total Governmental Funds - Primary Government \$ 32,870,913

Exhibit K-8

Greene County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2005

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 12,847,368	
Career Ladder Program	231,942	
Career Ladder Extended Contracts	129,500	
Educational Assistants	246,154	
Other Salaries & Wages	242,245	
Certified Substitute Teachers	148,582	
Social Security	820,002	
State Retirement	757,864	
Life Insurance	9,921	
Medical Insurance	1,481,191	
Dental Insurance	30,844	
Unemployment Compensation	10,465	
Employer Medicare	191,775	
Consultants	15,200	
Maintenance & Repair Services- Equipment	8,517	
Other Contracted Services	6,694	
Instructional Supplies and Materials	149,110	
Textbooks	299,906	
Other Supplies and Materials	32,669	
In Service/Staff Development	17,534	
Other Charges	93,618	
Regular Instruction Equipment	386,367	
Total Regular Instruction Program		\$ 18,157,468

Special Education Program

Teachers	\$ 1,706,805
Career Ladder Program	28,094
Homebound Teachers	83,980
Educational Assistants	163,699
Other Salaries & Wages	102,202
Certified Substitute Teachers	11,925
Social Security	125,497
State Retirement	112,305
Life Insurance	1,454
Medical Insurance	224,017
Dental Insurance	4,608
Unemployment Compensation	1,943
Employer Medicare	29,350
Contracts with Other Public Agencies	1,226

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Contracts with Private Agencies	\$	929	
Maintenance & Repair Services- Equipment		343	
Other Contracted Services		17,175	
Instructional Supplies and Materials		47,477	
Other Supplies and Materials		1,169	
Special Education Equipment		8,835	
Total Special Education Program			\$ 2,673,033

Vocational Education Program

Teachers	\$	735,294	
Career Ladder Program		10,700	
Certified Substitute Teachers		14,031	
Social Security		44,866	
State Retirement		41,029	
Life Insurance		512	
Medical Insurance		94,002	
Dental Insurance		1,577	
Unemployment Compensation		530	
Employer Medicare		10,493	
Contracts with Other School Systems		213,080	
Maintenance & Repair Services- Equipment		2,231	
Instructional Supplies and Materials		24,386	
Other Supplies and Materials		968	
Other Charges		4,823	
Vocational Instruction Equipment		34,638	
Total Vocational Education Program			1,233,160

Student Body Education Program

Supervisor/Director	\$	40,000
Educational Assistants		85,587
Certified Substitute Teachers		10,017
Social Security		8,106
State Retirement		10,469
Life Insurance		123
Medical Insurance		17,069
Dental Insurance		125
Unemployment Compensation		177
Employer Medicare		1,896
Other Contracted Services		73

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Student Body Education Program (Cont.)

Instructional Supplies and Materials	\$	13	
Other Supplies and Materials		22,927	
Liability Insurance		20,272	
Refunds		145	
Other Charges		1,976	
Total Student Body Education Program			\$ 218,975

Support Services

Attendance

Supervisor/Director	\$	38,560	
Career Ladder Program		1,500	
Clerical Personnel		10,654	
Other Salaries & Wages		34,779	
Social Security		5,277	
State Retirement		4,811	
Life Insurance		60	
Medical Insurance		7,912	
Dental Insurance		250	
Unemployment Compensation		75	
Employer Medicare		1,234	
Travel		608	
Other Contracted Services		24,171	
Other Supplies and Materials		142	
Other Charges		48	
Total Attendance			130,081

Health Services

Medical Personnel	\$	71,453	
Social Security		4,334	
State Retirement		3,930	
Life Insurance		51	
Medical Insurance		7,442	
Dental Insurance		250	
Unemployment Compensation		50	
Employer Medicare		1,014	
Travel		1,257	
Other Contracted Services		5,500	
Drugs and Medical Supplies		6,442	
Other Supplies and Materials		1,915	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Other Charges	\$	680	
Health Equipment		930	
Total Health Services			\$ 105,248

Other Student Support

Career Ladder Program	\$	7,000	
Guidance Personnel		531,985	
Attendants		75,894	
School Resource Officer		43,645	
Social Security		39,907	
State Retirement		38,102	
Life Insurance		614	
Medical Insurance		88,678	
Dental Insurance		1,765	
Unemployment Compensation		637	
Employer Medicare		9,333	
Evaluation and Testing		4,491	
Other Contracted Services		18,000	
Total Other Student Support			860,051

Regular Instruction Program

Supervisor/Director	\$	138,001	
Career Ladder Program		24,667	
Librarians		604,585	
Education Media Personnel		400,662	
Instructional Computer Personnel		50,581	
Secretary(s)		21,474	
Clerical Personnel		25,189	
Educational Assistants		63,363	
Other Salaries & Wages		46,495	
Social Security		83,202	
State Retirement		80,122	
Life Insurance		957	
Medical Insurance		136,702	
Dental Insurance		2,953	
Unemployment Compensation		1,003	
Employer Medicare		19,459	
Maintenance & Repair Services- Equipment		492	
Travel		11,599	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Other Contracted Services	\$	25,707	
Library Books/Media		46,410	
Other Supplies and Materials		16,022	
In Service/Staff Development		1,763	
Other Charges		35	
Total Regular Instruction Program			\$ 1,801,443

Special Education Program

Supervisor/Director	\$	70,133	
Career Ladder Program		7,000	
Psychological Personnel		57,366	
Assessment Personnel		15,492	
Secretary(s)		25,314	
Other Salaries & Wages		59,111	
Social Security		14,168	
State Retirement		14,472	
Life Insurance		128	
Medical Insurance		20,790	
Dental Insurance		625	
Unemployment Compensation		126	
Employer Medicare		3,313	
Travel		6,959	
Other Contracted Services		9,633	
Other Supplies and Materials		5,732	
In Service/Staff Development		1,683	
Other Charges		2,227	
Total Special Education Program			314,272

Vocational Education Program

Supervisor/Director	\$	63,346	
Career Ladder Program		3,000	
Social Security		3,866	
State Retirement		3,649	
Life Insurance		26	
Medical Insurance		5,906	
Dental Insurance		125	
Unemployment Compensation		25	
Employer Medicare		904	
Travel		5,011	
Total Vocational Education Program			85,858

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education

Secretary to Board	\$	3,300	
Other Salaries & Wages		78,264	
Board and Committee Members Fees		14,125	
In-Service Training		350	
Social Security		5,933	
State Retirement		353	
Life Insurance		2,687	
Medical Insurance		270,342	
Unemployment Compensation		180	
Employer Medicare		1,387	
Audit Services		10,950	
Dues and Memberships		7,064	
Legal Services		2,411	
Travel		7,224	
Other Contracted Services		2,500	
Trustee's Commission		218,402	
Criminal Investigation of Applicants - TBI		5,280	
Refund to Applicant for Criminal Investigation		1,200	
Other Charges		6,761	
Total Board of Education			\$ 638,713

Director of Schools

County Official/Administrative Officer	\$	89,950
Assistant(s)		38,094
Career Ladder Program		1,900
Clerical Personnel		27,102
Social Security		9,692
State Retirement		9,684
Life Insurance		58
Medical Insurance		9,011
Dental Insurance		125
Unemployment Compensation		50
Employer Medicare		2,272
Communication		22,798
Dues and Memberships		1,891
Postal Charges		8,009
Travel		158
Other Contracted Services		9,868
Office Supplies		4,140

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Other Charges	\$	1,429	
Administration Equipment		122	
Total Director of Schools			\$ 236,353

Office of the Principal

Principals	\$	921,573	
Career Ladder Program		30,000	
Assistant Principals		286,369	
Secretary(s)		457,100	
Other Salaries & Wages		53,825	
Social Security		105,687	
State Retirement		113,654	
Life Insurance		1,343	
Medical Insurance		183,625	
Dental Insurance		4,067	
Unemployment Compensation		1,389	
Employer Medicare		24,717	
Communication		13,513	
Dues and Memberships		5,300	
Travel		4,061	
Other Contracted Services		66,001	
Other Supplies and Materials		4,792	
Administration Equipment		3,050	
Total Office of the Principal			2,280,066

Fiscal Services

Supervisor/Director	\$	46,030	
Clerical Personnel		87,208	
Social Security		7,975	
State Retirement		12,462	
Life Insurance		102	
Medical Insurance		17,069	
Dental Insurance		375	
Unemployment Compensation		101	
Employer Medicare		1,865	
Travel		906	
Other Contracted Services		5,954	
Data Processing Supplies		4,989	
Other Supplies and Materials		229	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

Other Charges	\$	463	
Administration Equipment		1,301	
Total Fiscal Services			\$ 187,029

Operation of Plant

Supervisor/Director	\$	48,056	
Career Ladder Program		500	
Custodial Personnel		686,656	
Other Salaries & Wages		50,354	
Social Security		47,811	
State Retirement		69,488	
Life Insurance		938	
Medical Insurance		136,917	
Dental Insurance		2,100	
Unemployment Compensation		1,306	
Employer Medicare		11,182	
Contracts with Government Agencies		20,000	
Maintenance & Repair Services- Equipment		643	
Other Contracted Services		30,103	
Custodial Supplies		76,311	
Electricity		1,014,752	
Natural Gas		163,324	
Water and Sewer		129,751	
Other Charges		50	
Plant Operation Equipment		16,529	
Total Operation of Plant			2,506,771

Maintenance of Plant

Supervisor/Director	\$	17,004	
Maintenance Personnel		217,502	
Social Security		14,378	
State Retirement		21,950	
Life Insurance		256	
Medical Insurance		35,673	
Dental Insurance		375	
Unemployment Compensation		239	
Employer Medicare		3,362	
Laundry Service		3,526	
Maintenance & Repair Services- Buildings		150,298	

(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Maintenance & Repair Services- Equipment	\$	49,060	
Travel		84	
Other Contracted Services		22,694	
Equipment and Machinery Parts		3,628	
Other Supplies and Materials		18,402	
Other Charges		12,290	
Maintenance Equipment		9,299	
Total Maintenance of Plant			\$ 580,020

Transportation

Supervisor/Director	\$	64,275	
Career Ladder Program		500	
Mechanic(s)		135,285	
Bus Drivers		757,862	
Other Salaries & Wages		48,783	
Social Security		60,530	
State Retirement		92,053	
Life Insurance		2,021	
Medical Insurance		292,994	
Dental Insurance		4,232	
Unemployment Compensation		2,221	
Employer Medicare		14,156	
Laundry Service		2,834	
Maintenance & Repair Services- Vehicles		2,155	
Medical and Dental Services		9,679	
Travel		375	
Diesel Fuel		244,003	
Garage Supplies		2,325	
Gasoline		30,188	
Lubricants		5,988	
Tires and Tubes		51,626	
Vehicle Parts		70,192	
Other Supplies and Materials		5,190	
Other Charges		10,009	
Transportation Equipment		3,820	
Total Transportation			1,913,296

Central and Other

Other Salaries & Wages	\$	47,648	
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(Continued)

Exhibit K-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

Social Security	\$	2,950	
State Retirement		3,490	
Life Insurance		37	
Medical Insurance		4,914	
Dental Insurance		125	
Unemployment Compensation		76	
Employer Medicare		690	
Travel		1,854	
Office Supplies		247	
Other Charges		29,709	
Data Processing Equipment		815	
Total Central and Other			\$ 92,555

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	29,854	
Other Salaries & Wages		61,776	
Social Security		5,658	
State Retirement		2,800	
Life Insurance		26	
Medical Insurance		2,913	
Dental Insurance		125	
Unemployment Compensation		255	
Employer Medicare		1,323	
Travel		1,564	
Food Supplies		9,384	
Other Supplies and Materials		404	
Other Charges		3,798	
Total Community Services			119,880

Capital Outlay

Regular Capital Outlay

Architects	\$	23,991	
Building Improvements		649,527	
Total Regular Capital Outlay			<u>673,518</u>

Total General Purpose School Fund \$ 34,807,790

(Continued)

Exhibit K-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 1,049,974	
Educational Assistants	35,267	
Certified Substitute Teachers	14,838	
Social Security	65,063	
State Retirement	66,295	
Life Insurance	791	
Medical Insurance	121,084	
Dental Insurance	2,183	
Unemployment Compensation	244	
Employer Medicare	15,238	
Instructional Supplies and Materials	226,911	
Other Charges	1,405	
Regular Instruction Equipment	107,139	
Total Regular Instruction Program		\$ 1,706,432

Alternative Instruction Program

Teachers	\$ 79,000	
Social Security	5,000	
State Retirement	4,500	
Life Insurance	75	
Medical Insurance	9,000	
Dental Insurance	300	
Unemployment Compensation	75	
Employer Medicare	1,200	
Total Alternative Instruction Program		99,150

Special Education Program

Teachers	\$ 18,000	
Educational Assistants	577,053	
Other Salaries & Wages	41,551	
Social Security	37,703	
State Retirement	48,457	
Life Insurance	1,203	
Medical Insurance	136,668	
Dental Insurance	4,054	
Unemployment Compensation	410	
Employer Medicare	8,818	
Contracts with Private Agencies	19,189	
Maintenance & Repair Services- Equipment	10,018	

(Continued)

Exhibit K-8

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

<u>School Federal Projects Fund (Cont.)</u>		
<u>Instruction (Cont.)</u>		
<u>Special Education Program (Cont.)</u>		
Other Contracted Services	\$ 130,497	
Instructional Supplies and Materials	20,441	
Other Supplies and Materials	2,646	
Special Education Equipment	218,411	
Total Special Education Program		\$ 1,275,119
 <u>Vocational Education Program</u>		
Contracts with Other School Systems	\$ 118,300	
Travel	1,104	
Instructional Supplies and Materials	16,228	
In Service/Staff Development	3,169	
Vocational Instruction Equipment	9,075	
Total Vocational Education Program		147,876
 <u>Support Services</u>		
<u>Other Student Support</u>		
Other Salaries & Wages	\$ 50,285	
Social Security	3,098	
State Retirement	2,766	
Life Insurance	26	
Medical Insurance	4,082	
Dental Insurance	125	
Unemployment Compensation	7	
Employer Medicare	724	
Travel	1,299	
Instructional Supplies and Materials	4,335	
Other Supplies and Materials	599	
Other Charges	120	
Total Other Student Support		67,466
 <u>Regular Instruction Program</u>		
Secretary(s)	\$ 10,597	
Social Security	648	
State Retirement	992	
Life Insurance	9	
Medical Insurance	1,083	
Unemployment Compensation	7	
Employer Medicare	152	
Consultants	27,000	

(Continued)

Exhibit K-8

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

<u>School Federal Projects Fund (Cont.)</u>		
<u>Support Services (Cont.)</u>		
<u>Regular Instruction Program (Cont.)</u>		
Travel	\$	35,364
Other Contracted Services		9,042
Other Supplies and Materials		8,269
In Service/Staff Development		94,265
Other Charges		10,409
Total Regular Instruction Program		<u>197,837</u>
	\$	197,837
<u>Special Education Program</u>		
Other Salaries & Wages	\$	30,031
Social Security		1,807
State Retirement		1,652
Life Insurance		26
Dental Insurance		125
Unemployment Compensation		7
Employer Medicare		423
Maintenance & Repair Services- Equipment		375
Travel		13,786
Other Supplies and Materials		2,536
In Service/Staff Development		10,995
Other Charges		3,261
Total Special Education Program		<u>65,024</u>
		65,024
Total School Federal Projects Fund	\$	3,558,904
<u>Central Cafeteria Fund</u>		
<u>Operation of Non-Instructional Services</u>		
<u>Food Service</u>		
Supervisor/Director	\$	33,680
Accountants/Bookkeepers		319,845
Clerical Personnel		17,210
Cafeteria Personnel		655,345
Part-time Personnel		46,326
Other Salaries & Wages		2,986
Social Security		65,105
State Retirement		94,759
Life Insurance		2,250
Medical Insurance		241,143
Dental Insurance		7,485
Unemployment Compensation		2,426

(Continued)

Exhibit K-8

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Employer Medicare	\$	15,226	
Communication		4,033	
Maintenance & Repair Services- Equipment		37,088	
Travel		1,064	
Other Contracted Services		114,882	
Food Supplies		1,202,995	
Office Supplies		6,552	
Uniforms		9,100	
Other Supplies and Materials		173,999	
In Service/Staff Development		3,206	
Other Charges		22,476	
Food Service Equipment		<u>61,147</u>	
Total Food Service			<u>\$ 3,140,328</u>

Total Central Cafeteria Fund \$ 3,140,328

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Architects	\$	18,403	
Building Construction		2,087,550	
Transportation Equipment		<u>462,680</u>	
Total Education Capital Projects			<u>\$ 2,568,633</u>

Total Education Capital Projects Fund 2,568,633

Total Governmental Funds - Greene County School Department \$ 44,075,655

Exhibit K-9

Greene County, Tennessee  
Schedule of Detailed Receipts, Disbursements, and Changes  
in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2005

	Cities - Sales Tax	City School ADA- Greeneville	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 1,920,024	\$ 1,920,024
Trustee's Collections - Prior Years	0	75,368	75,368
Circuit/Clerk and Master Collections - Prior Year	0	22,536	22,536
Interest and Penalty	0	25,289	25,289
Pickup Taxes	0	3,766	3,766
Payments in Lieu of Taxes - Local Utilities	0	65,610	65,610
Payments in Lieu of Taxes - Other	0	7,457	7,457
Local Option Sales Tax	6,208,261	2,225,081	8,433,342
Bank Excise Tax	0	12,522	12,522
Interstate Telecommunications Tax	0	3,097	3,097
Other Statutory Local Taxes	0	219	219
Marriage Licenses	0	1,052	1,052
Total Cash Disbursements	<u>\$ 6,208,261</u>	<u>\$ 4,362,021</u>	<u>\$ 10,570,282</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 6,146,178	\$ 4,300,927	\$ 10,447,105
Trustee's Commissions	62,083	64,697	126,780
Total Cash Disbursements	<u>\$ 6,208,261</u>	<u>\$ 4,365,624</u>	<u>\$ 10,573,885</u>
<u>Excess of Cash Receipts Over (Under)</u>			
Cash Disbursements	\$ 0	\$ (3,603)	\$ (3,603)
Cash Balance, July 1, 2004	0	3,603	3,603
Cash Balance, June 30, 2005	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# Greene County School Department

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

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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.

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

Exhibit J-1

Greene County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2005

	Major Funds		Nonmajor	Total
	General Purpose School	School Federal Projects	Other Governmental Funds	
<u>ASSETS</u>				
Cash	\$ 644,438	\$ 0	\$ 1,500	\$ 645,938
Equity in Pooled Cash and Investments	2,479,160	1,247,304	964,941	4,691,405
Accounts Receivable	66,310	5,873	2,406	74,589
Due from Other Governments	958,906	0	0	958,906
Property Taxes Receivable	5,199,454	0	0	5,199,454
Allowance for Uncollectible Property Taxes	(127,820)	0	0	(127,820)
<b>Total Assets</b>	<b>\$ 9,220,448</b>	<b>\$ 1,253,177</b>	<b>\$ 968,847</b>	<b>\$ 11,442,472</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 496,924	\$ 11,035	\$ 0	\$ 507,959
Other Current Liabilities	632,354	0	0	632,354
Deferred Revenue - Current Property Taxes	4,844,873	0	0	4,844,873
Deferred Revenue - Delinquent Property Taxes	203,579	0	0	203,579
Other Deferred Revenues	393,715	0	0	393,715
<b>Total Liabilities</b>	<b>\$ 6,571,445</b>	<b>\$ 11,035</b>	<b>\$ 0</b>	<b>\$ 6,582,480</b>
<u>Fund Balances</u>				
Reserved for Career Ladder - Extended Contract	\$ 5,498	\$ 0	\$ 0	\$ 5,498
Reserved for Career Ladder Program	328	0	0	328
Reserved for Title I Grants to Local Education Agencies	0	432,291	0	432,291
Reserved for Special Education - Grants to States	0	809,851	0	809,851
Unreserved, Reported In:				
General Fund	2,643,177	0	0	2,643,177
Special Revenue Funds	0	0	834,835	834,835
Capital Projects Funds	0	0	134,012	134,012
<b>Total Fund Balances</b>	<b>\$ 2,649,003</b>	<b>\$ 1,242,142</b>	<b>\$ 968,847</b>	<b>\$ 4,859,992</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,220,448</b>	<b>\$ 1,253,177</b>	<b>\$ 968,847</b>	<b>\$ 11,442,472</b>

Exhibit J-2

Greene County, Tennessee  
Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
Discretely Presented Greene County School Department  
June 30, 2005

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

Total fund balances - balance sheet - governmental funds (Exhibit J-1)		\$	4,859,992
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			36,216,673
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			597,294
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Accrued Leave	\$	62,009	
Retirement Incentive Payable		304,161	(366,170)
		<u>          </u>	<u>          </u>
Net assets of governmental activities (Exhibit A)		\$	<u>41,307,789</u>

Greene County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2005

Exhibit J-3

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	School Federal Projects	Other Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 9,758,739	\$ 0	\$ 0	\$ 9,758,739
Licenses and Permits	2,816	0	0	2,816
Charges for Current Services	546,483	0	1,405,157	1,951,640
Other Local Revenues	599,960	0	10,733	610,693
State of Tennessee	24,187,796	0	41,200	24,228,996
Federal Government	658,562	3,852,960	1,709,905	6,221,427
Other Governments and Citizens Groups	0	0	462,680	462,680
Total Revenues	\$ 35,754,356	\$ 3,852,960	\$ 3,629,675	\$ 43,236,991
<u>Expenditures</u>				
Current:				
Instruction	\$ 22,282,636	\$ 3,228,577	\$ 0	\$ 25,511,213
Support Services	11,731,756	330,327	0	12,062,083
Operation of Non-Instructional Services	119,880	0	3,140,328	3,260,208
Capital Outlay	673,518	0	0	673,518
Capital Projects	0	0	2,568,633	2,568,633
Total Expenditures	\$ 34,807,790	\$ 3,558,904	\$ 5,708,961	\$ 44,075,655
Excess (Deficiency) of Revenues Over Expenditures	\$ 946,566	\$ 294,056	\$ (2,079,286)	\$ (838,664)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 13,790	\$ 0	\$ 543,216	\$ 557,006
Transfers Out	(543,216)	(13,790)	0	(557,006)
Total Other Financing Sources (Uses)	\$ (529,426)	\$ (13,790)	\$ 543,216	\$ 0
Net Change in Fund Balances	\$ 417,140	\$ 280,266	\$ (1,536,070)	\$ (838,664)
Fund Balance, July 1, 2004	2,231,863	961,876	2,504,917	5,698,656
Fund Balance, June 30, 2005	\$ 2,649,003	\$ 1,242,142	\$ 968,847	\$ 4,859,992

Greene County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
Discretely Presented Greene County School Department  
For the Year Ended June 30, 2005

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

Net change in fund balances - total governmental funds (Exhibit J-3)		\$ (838,664)
(1) Governmental funds report capital outlay 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 amount that capital outlays exceeded depreciation is itemized as follows:		
Add: Capital outlays in the current period	\$ 3,330,396	
Less: Current year depreciation	<u>(2,030,815)</u>	1,299,581
(2) Governmental funds only report the disposal of capital assets to the extent proceeds are received from the disposal. In the statement of activities, gains or losses are recorded for disposals.		
Less: Proceeds received from disposition of capital assets	\$ (27,478)	
Plus: Gain on disposals of capital assets	<u>25,694</u>	(1,784)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
For the year ended June 30, 2004	\$ (540,506)	
For the year ended June 30, 2005	<u>597,294</u>	56,788
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Change in compensated absences	\$ (1,981)	
Change in retirement incentive	<u>(1,663)</u>	<u>(3,644)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 512,277</u>

Exhibit J-5

Greene County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Greene County School Department  
June 30, 2005

	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	
	Central Cafeteria	Education Capital Projects	Total Nonmajor Governmental Funds
<u>ASSETS</u>			
Cash	\$ 1,500	\$ 0	\$ 1,500
Equity in Pooled Cash and Investments	830,929	134,012	964,941
Accounts Receivable	2,406	0	2,406
Total Assets	<u>\$ 834,835</u>	<u>\$ 134,012</u>	<u>\$ 968,847</u>
<u>FUND BALANCES</u>			
Unreserved	\$ 834,835	\$ 134,012	\$ 968,847
Total Fund Balances	<u>\$ 834,835</u>	<u>\$ 134,012</u>	<u>\$ 968,847</u>

Greene County, Tennessee  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 Nonmajor Governmental Funds  
 Discretely Presented Greene County School Department  
 For the Year Ended June 30, 2005

Exhibit J-6

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Central Cafeteria	Education Capital Projects	
<u>Revenues</u>			
Charges for Current Services	\$ 1,405,157	\$ 0	\$ 1,405,157
Other Local Revenues	9,698	1,035	10,733
State of Tennessee	41,200	0	41,200
Federal Government	1,709,905	0	1,709,905
Other Governments and Citizens Groups	0	462,680	462,680
Total Revenues	<u>\$ 3,165,960</u>	<u>\$ 463,715</u>	<u>\$ 3,629,675</u>
<u>Expenditures</u>			
Current:			
Operation of Non-Instructional Services	\$ 3,140,328	\$ 0	\$ 3,140,328
Capital Projects	0	2,568,633	2,568,633
Total Expenditures	<u>\$ 3,140,328</u>	<u>\$ 2,568,633</u>	<u>\$ 5,708,961</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 25,632</u>	<u>\$ (2,104,918)</u>	<u>\$ (2,079,286)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 0	\$ 543,216	\$ 543,216
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 543,216</u>	<u>\$ 543,216</u>
Net Change in Fund Balances	\$ 25,632	\$ (1,561,702)	\$ (1,536,070)
Fund Balance, July 1, 2004	809,203	1,695,714	2,504,917
Fund Balance, June 30, 2005	<u>\$ 834,835</u>	<u>\$ 134,012</u>	<u>\$ 968,847</u>

Exhibit J-7

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Greene County School Department  
General Purpose School Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 9,758,739	\$ 9,598,460	\$ 9,561,957	\$ 196,782
Licenses and Permits	2,816	2,500	2,500	316
Charges for Current Services	546,483	496,979	527,053	19,430
Other Local Revenues	599,960	396,500	560,763	39,197
State of Tennessee	24,187,796	23,651,902	24,080,733	107,063
Federal Government	658,562	273,400	650,127	8,435
Total Revenues	<u>\$ 35,754,356</u>	<u>\$ 34,419,741</u>	<u>\$ 35,383,133</u>	<u>\$ 371,223</u>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 18,157,468	\$ 17,981,281	\$ 18,392,514	\$ 235,046
Special Education Program	2,673,033	2,670,572	2,738,378	65,345
Vocational Education Program	1,233,160	1,200,990	1,250,442	17,282
Student Body Education Program	218,975	245,989	245,989	27,014
<u>Support Services</u>				
Attendance	130,081	133,269	135,654	5,573
Health Services	105,248	105,825	106,926	1,678
Other Student Support	860,051	852,265	870,302	10,251
Regular Instruction Program	1,801,443	1,823,342	1,846,442	44,999
Special Education Program	314,272	322,119	323,889	9,617
Vocational Education Program	85,858	86,029	86,741	883
Board of Education	638,713	613,241	631,415	(7,298)
Director of Schools	236,353	238,922	242,027	5,674
Office of the Principal	2,280,066	2,272,377	2,300,474	20,408
Fiscal Services	187,029	194,477	194,706	7,677
Operation of Plant	2,506,771	2,541,740	2,570,530	63,759
Maintenance of Plant	580,020	613,539	615,369	35,349
Transportation	1,913,296	1,893,036	1,941,286	27,990
Central and Other	92,555	128,738	98,719	6,164
<u>Operation of Non-Instructional Services</u>				
Community Services	119,880	136,990	136,990	17,110
<u>Capital Outlay</u>				
Regular Capital Outlay	673,518	400,000	666,340	(7,178)
Total Expenditures	<u>\$ 34,807,790</u>	<u>\$ 34,454,741</u>	<u>\$ 35,395,133</u>	<u>\$ 587,343</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 946,566	\$ (35,000)	\$ (12,000)	\$ 958,566
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 13,790	\$ 35,000	\$ 20,000	\$ (6,210)
Transfers Out	(543,216)	0	(543,216)	0
Total Other Financing Sources (Uses)	<u>\$ (529,426)</u>	<u>\$ 35,000</u>	<u>\$ (523,216)</u>	<u>\$ (6,210)</u>

(Continued)

Exhibit J-7

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Net Change in Fund Balance	\$ 417,140	\$ 0	\$ (535,216)	\$ 952,356
Fund Balance, July 1, 2004	2,231,863	2,216,427	2,216,427	15,436
Fund Balance, June 30, 2005	\$ 2,649,003	\$ 2,216,427	\$ 1,681,211	\$ 967,792

Exhibit J-8

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Greene County School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,852,960	\$ 3,615,630	\$ 3,814,569	\$ 38,391
Total Revenues	\$ 3,852,960	\$ 3,615,630	\$ 3,814,569	\$ 38,391
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,706,432	\$ 1,634,105	\$ 2,006,211	\$ 299,779
Alternative Instruction Program	99,150	99,150	99,150	0
Special Education Program	1,275,119	1,982,611	2,004,972	729,853
Vocational Education Program	147,876	147,876	147,876	0
<u>Support Services</u>				
Other Student Support	67,466	83,592	83,592	16,126
Regular Instruction Program	197,837	165,455	275,382	77,545
Special Education Program	65,024	136,421	112,905	47,881
Total Expenditures	\$ 3,558,904	\$ 4,249,210	\$ 4,730,088	\$ 1,171,184
Excess (Deficiency) of Revenues Over Expenditures	\$ 294,056	\$ (633,580)	\$ (915,519)	\$ 1,209,575
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (13,790)	\$ (23,900)	\$ (14,240)	\$ 450
Total Other Financing Sources (Uses)	\$ (13,790)	\$ (23,900)	\$ (14,240)	\$ 450
Net Change in Fund Balance	\$ 280,266	\$ (657,480)	\$ (929,759)	\$ 1,210,025
Fund Balance, July 1, 2004	961,876	657,480	929,759	32,117
Fund Balance, June 30, 2005	\$ 1,242,142	\$ 0	\$ 0	\$ 1,242,142

Exhibit J-9

Greene County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Greene County School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,405,157	\$ 1,545,000	\$ 1,565,000	\$ (159,843)
Other Local Revenues	9,698	15,000	15,000	(5,302)
State of Tennessee	41,200	40,000	40,000	1,200
Federal Government	1,709,905	1,501,250	1,601,250	108,655
Total Revenues	<u>\$ 3,165,960</u>	<u>\$ 3,101,250</u>	<u>\$ 3,221,250</u>	<u>\$ (55,290)</u>
<u>Expenditures</u>				
<u>Operation of Non-Instructional Services</u>				
Food Service	\$ 3,140,328	\$ 3,101,250	\$ 3,221,250	\$ 80,922
Total Expenditures	<u>\$ 3,140,328</u>	<u>\$ 3,101,250</u>	<u>\$ 3,221,250</u>	<u>\$ 80,922</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 25,632</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,632</u>
Net Change in Fund Balance	\$ 25,632	\$ 0	\$ 0	\$ 25,632
Fund Balance, July 1, 2004	809,203	808,508	808,508	695
Fund Balance, June 30, 2005	<u>\$ 834,835</u>	<u>\$ 808,508</u>	<u>\$ 808,508</u>	<u>\$ 26,327</u>

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## STATISTICAL SECTION

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This part of the Greene County's comprehensive annual report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	Table	Page
Financial Trends:		
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-7	205
Revenue Capacity:		
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	8-11	214
Debt Capacity:		
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	12-16	218
Demographic and Economic Information:		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	17-18	223
Operating Information:		
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	19-21	225

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Net Assets by Component**  
**Last Three Fiscal Years**  
**(accrual basis of accounting)**

	<b>Fiscal Year</b>		
	<b>2003</b>	<b>2004</b>	<b>2005</b>
Primary government			
Governmental activities			
Invested in capital assets, net of related debt	\$ 22,551,008	\$ 24,078,399	\$ 24,355,434
Restricted	4,063,100	4,761,323	4,381,570
Unrestricted	(24,626,471)	(22,351,499)	(19,972,716)
	<u>\$ 1,987,637</u>	<u>\$ 6,488,223</u>	<u>\$ 8,764,288</u>
Total primary government's governmental activities net assets			
Discretely presented Greene County School Department			
Governmental activities			
Invested in capital assets	\$ 0	\$ 34,918,876	\$ 36,216,673
Restricted	0	3,558,667	2,199,034
Unrestricted	<u>0</u>	<u>2,317,969</u>	<u>2,892,082</u>
	<u>\$ 0</u>	<u>\$ 40,795,512</u>	<u>\$ 41,307,789</u>
Total discretely presented Greene County School Department's governmental activities net assets			

Note(s): The primary government implemented Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments for the fiscal year ended June 30, 2003. The discretely presented Greene County School Department failed to implement Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments by fiscal year ended June 30, 2003. However, the discretely presented Greene County School Department subsequently implemented the standard.

Table 2

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Changes in Net Assets**  
**Last Three Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal Year					
	2003		2004		2005	
	Primary Government	Component Unit	Primary Government	Component Unit	Primary Government	Component Unit
<b>Expenses</b>						
Governmental activities:						
General government	\$ 1,100,026	\$ 0	\$ 1,058,614	\$ 0	\$ 1,176,861	\$ 0
Finance	1,311,610	0	1,339,619	0	1,463,941	0
Administration of justice	1,129,659	0	1,076,743	0	1,209,071	0
Public safety	7,596,920	0	7,624,671	0	8,498,966	0
Public health and welfare	4,867,122	0	4,813,480	0	5,309,761	0
Social, cultural, and recreational services	71,994	0	75,498	0	73,990	0
Agricultural and natural resources	153,734	0	437,421	0	258,322	0
Other operations	540,680	0	632,647	0	826,706	0
Highways	5,279,547	0	4,495,179	0	5,511,674	0
Education	807,056	0	1,116,463	0	1,431,151	0
Debt service:						
Interest on long-term debt	1,637,215	0	1,574,497	0	1,884,085	0
Other debt service	84,808	0	84,312	0	42,640	0
Component unit - Greene County School Department <sup>1</sup>	0	0	0	38,968,401	0	43,086,401
<b>Total Expenses</b>	<b>\$ 24,580,371</b>	<b>\$ 0</b>	<b>\$ 24,329,144</b>	<b>\$ 38,968,401</b>	<b>\$ 27,687,168</b>	<b>\$ 43,086,401</b>
<b>Program Revenues</b>						
Governmental activities:						
Charges for services:						
General government	\$ 490,874	\$ 0	\$ 570,708	\$ 0	\$ 481,600	\$ 0
Finance	1,078,032	0	1,391,862	0	1,270,629	0
Administration of justice	1,244,037	0	1,303,400	0	1,274,576	0
Public safety	2,316,637	0	2,568,890	0	2,518,106	0
Public health and welfare	2,118,573	0	2,435,864	0	2,993,272	0
Highways <sup>2</sup>	38,000	0	449,247	0	456,559	0
Component unit - Greene County School Department	0	0	0	1,916,362	0	1,951,640
Operating grants and contributions	2,917,883	0	3,020,568	5,533,700	3,066,003	5,878,697
Capital grants and contributions	1,032,007	0	699,191	439,296	470,380	462,680
<b>Total revenues</b>	<b>\$ 11,236,043</b>	<b>\$ 0</b>	<b>\$ 12,439,730</b>	<b>\$ 7,889,358</b>	<b>\$ 12,531,125</b>	<b>\$ 8,293,017</b>
Net (expense)/revenue						
<b>Total</b>	<b>\$ (13,344,328)</b>	<b>\$ 0</b>	<b>\$ (11,889,414)</b>	<b>\$ (31,079,043)</b>	<b>\$ (15,156,043)</b>	<b>\$ (34,793,384)</b>

(Continued)

Table 2

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Changes in Net Assets**  
**Last Three Fiscal Years**  
**(accrual basis of accounting) (cont.)**

	Fiscal Year					
	2003		2004		2005	
	Primary Government	Component Unit	Primary Government	Component Unit	Primary Government	Component Unit
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental activities:						
Taxes						
Property taxes <sup>3</sup>	\$ 9,073,268	\$ 0	\$ 10,637,869	\$ 4,693,390	\$ 10,987,560	\$ 4,829,278
Sales taxes	1,412,257	0	1,513,041	4,471,331	1,716,845	4,769,150
Franchise taxes	141,784	0	156,446	0	186,610	0
Other taxes	2,710,974	0	2,860,091	7,385	3,103,507	7,157
Unrestricted grants and contributions	888,054	0	977,672	22,873,043	1,019,557	25,237,106
Investment earnings	429,643	0	180,310	93,709	239,737	135,238
Gain on sale/disposal of capital assets	172,328	0	20,000	0	84,560	25,694
Miscellaneous	7,228	0	44,571	361,638	9,679	302,038
Total	<u>\$ 14,835,536</u>	<u>\$ 0</u>	<u>\$ 16,390,000</u>	<u>\$ 32,500,496</u>	<u>\$ 17,348,055</u>	<u>\$ 35,305,661</u>
<b>Change in Net Assets</b>						
Total	<u>\$ 1,491,208</u>	<u>\$ 0</u>	<u>\$ 4,500,586</u>	<u>\$ 1,421,453</u>	<u>\$ 2,192,012</u>	<u>\$ 512,277</u>

Note(s): The primary government implemented Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments for the fiscal year ended June 30, 2003.

The discretely presented Greene County School Department failed to implement Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments by fiscal year ended June 30, 2003. However, the discretely presented Greene County School Department subsequently implemented the standard.

<sup>1</sup> Increase due primarily to first full year of depreciation on new high school and middle schools' renovations, increase in health insurance costs, and cost of living raises.

<sup>2</sup> The substantial increase from the 2003 fiscal year to the 2004 and 2005 fiscal years was the result of reimbursements from the county and the United States Department of Agriculture for work performed cleaning up flood damage to various streambeds in the county.

<sup>3</sup> The increase from the 2003 to the 2004 fiscal year for the primary government is primarily the result of a \$.15 increase in the property tax levy.

Table 3

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Governmental Activities Tax Revenues By Source**  
**Last Three Fiscal Years**  
**(accrual basis of accounting)**

<b>Fiscal Year Ending</b>	<b>Property Tax<sup>1</sup></b>	<b>Local Option Sales Tax</b>	<b>Franchise Tax</b>	<b>Hotel/Motel Tax</b>	<b>Wheel Tax</b>	<b>Litigation Tax</b>	<b>Business Tax</b>	<b>Mineral Severance Tax</b>	<b>Wholesale Beer Tax</b>	<b>Interstate Telecommunications Tax</b>	<b>Other Statutory Local Taxes</b>	<b>Total</b>
<b>Primary Government</b>												
2003	\$ 9,073,268	\$ 1,412,257	\$ 141,784	\$ 156,895	\$ 1,146,542	\$ 613,791	\$ 401,659	\$ 158,943	\$ 224,976	\$ 8,168	\$ 0	\$ 13,338,283
2004	10,637,869	1,513,041	156,446	195,405	1,181,810	635,117	459,581	161,986	218,967	7,129	96	15,167,447
2005	10,987,560	1,716,845	186,610	397,571	1,210,542	653,679	442,294	170,415	221,748	7,117	141	15,994,522
<b>Component Unit</b>												
2004	\$ 4,693,390	\$ 4,471,331	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,385	\$ 0	\$ 9,172,106
2005	4,829,278	4,769,150	0	0	0	0	0	0	0	7,157	0	9,605,585

Note(s): The primary government implemented Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments for the fiscal year ended June 30, 2003.

The discretely presented Greene County School Department failed to implement Government Accounting Standards Board's Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments by fiscal year ended June 30, 2003. However, the discretely presented Greene County School Department subsequently implemented the standard.

<sup>1</sup> The increase in property tax from the 2003 to the 2004 fiscal year for the primary government is primarily the result of a \$.15 increase in the property tax levy.

Table 4

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Primary Government:</b>										
General fund										
Reserved	\$ 348,355	\$ 98,982	\$ 87,200	\$ 333,064	\$ 191,631	\$ 225,426	\$ 72,719	\$ 112,868	\$ 334,292	\$ 354,255
Unreserved	500,283	330,663	505,552	1,235,071	2,608,113	2,467,493	2,249,707	1,564,182	2,679,366	2,905,310
Total general fund	<u>\$ 848,638</u>	<u>\$ 429,645</u>	<u>\$ 592,752</u>	<u>\$ 1,568,135</u>	<u>\$ 2,799,744</u>	<u>\$ 2,692,919</u>	<u>\$ 2,322,426</u>	<u>\$ 1,677,050</u>	<u>\$ 3,013,658</u>	<u>\$ 3,259,565</u>
All other governmental funds										
Reserved <sup>1,2,3,4,5</sup>	\$ 1,096,479	\$ 173,203	\$ 124,944	\$ 354,400	\$ 742,889	\$ 1,324,297	\$ 0	\$ 259,150	\$ 1,081,839	\$ 2,696,326
Unreserved, reported in:										
Special revenue funds <sup>6</sup>	88,077	721,386	926,206	1,098,961	1,175,889	662,902	1,157,318	3,193,144	2,862,623	3,761,989
Debt service funds	2,455,467	2,779,076	2,239,900	1,975,924	1,761,211	2,335,974	2,744,642	3,127,451	2,885,399	2,621,554
Capital projects funds <sup>1,3</sup>	(2,358,583)	209,920	1,929,861	2,871,029	1,514,250	(191,208)	96,820	113,000	60,290	510,412
Total all other governmental funds	<u>\$ 1,281,440</u>	<u>\$ 3,883,585</u>	<u>\$ 5,220,911</u>	<u>\$ 6,300,314</u>	<u>\$ 5,194,239</u>	<u>\$ 4,131,965</u>	<u>\$ 3,998,780</u>	<u>\$ 6,692,745</u>	<u>\$ 6,890,151</u>	<u>\$ 9,590,281</u>
<b>Component Unit:</b>										
General fund (General purpose school)										
Reserved <sup>7</sup>	\$ 1,390,935	\$ 1,286,151	\$ 2,297,055	\$ 1,854,020	\$ 1,293,468	\$ 2,669,745	\$ 2,761,027	\$ 2,505,908	\$ 91,874	\$ 5,826
Unreserved	747,630	1,004,954	1,136,288	1,835,846	1,397,801	1,427,814	2,022,150	1,988,638	2,139,989	2,643,177
Total general fund	<u>\$ 2,138,565</u>	<u>\$ 2,291,105</u>	<u>\$ 3,433,343</u>	<u>\$ 3,689,866</u>	<u>\$ 2,691,269</u>	<u>\$ 4,097,559</u>	<u>\$ 4,783,177</u>	<u>\$ 4,494,546</u>	<u>\$ 2,231,863</u>	<u>\$ 2,649,003</u>
All other governmental funds										
Reserved <sup>8</sup>	\$ 394,359	\$ 156,180	\$ 4,867,352	\$ 781,884	\$ 690,269	\$ 808,238	\$ 15,884,381	\$ 3,352,994	\$ 3,057,454	\$ 1,242,142
Unreserved, reported in:										
Special revenue funds	608,432	672,020	627,674	554,978	760,919	844,515	837,958	773,140	809,203	834,835
Capital projects funds <sup>8</sup>	(422,285)	(506,167)	1,162,564	(34,136)	3,771	0	2,523,328	1,095,330	(399,864)	134,012
Total all other governmental funds	<u>\$ 580,506</u>	<u>\$ 322,033</u>	<u>\$ 6,657,590</u>	<u>\$ 1,302,726</u>	<u>\$ 1,454,959</u>	<u>\$ 1,652,753</u>	<u>\$ 19,245,667</u>	<u>\$ 5,221,464</u>	<u>\$ 3,466,793</u>	<u>\$ 2,210,989</u>

Note(s): <sup>1</sup> The significant variance between 1996 and 1997 was primarily the result of encumbrances related to highway projects and infrastructure construction in 1996, which funding was provided through other loan proceeds and federal and state grants.

<sup>2</sup> The significant variance between 1999 and 2000 was the result of reserves for encumbrance in the Highway/Public Works fund related to equipment purchases.

<sup>3</sup> The variance between 2000 and 2001 was primarily the result of encumbrances related to the courthouse annex renovations and the construction of the workhouse.

<sup>4</sup> The variance in the 2004 fiscal year was primarily the result of amounts reserved for encumbrances in the Highway/Public Works fund for equipment purchases and a streambed repair project.

<sup>5</sup> The variance in 2005 is primarily the result of other loan proceeds reserved for road projects.

<sup>6</sup> On July 1, 2002, the special purpose fund was reclassified to a special revenue fund from an internal service fund as required by GASB No. 34.

<sup>7</sup> Decrease in the 2004 fiscal year due to BEP Non-classroom reserve was expended for a school addition.

<sup>8</sup> Variances due primarily to reserves for encumbrances for school construction and renovation projects.

Table 5

**Greene County, Tennessee**  
**General Government**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Revenues</b>										
Local taxes	\$ 8,246,578	\$ 8,794,026	\$ 9,052,202	\$ 10,897,570	\$ 11,327,043	\$ 12,309,991	\$ 12,503,832	\$ 13,252,194	\$ 15,182,779	\$ 15,752,654
Licenses and permits	79,260	90,125	91,761	113,092	188,545	148,348	223,227	180,196	232,956	249,805
Fines, forfeitures, and penalties	292,473	343,392	396,297	392,604	409,153	389,964	403,219	506,071	579,436	570,262
Charges for current services <sup>1</sup>	2,824,650	3,093,506	3,066,486	3,223,650	3,317,524	3,671,251	4,074,161	4,506,558	2,662,165	2,930,722
Investment earnings	301,073	309,363	368,070	503,138	447,311	565,481	516,896	426,143	180,294	239,727
Other local revenues	232,558	486,175	402,898	341,064	461,150	267,500	504,766	734,221	708,152	610,967
Miscellaneous	68,008	28,802	106,500	5,617	7,406	5,418	16,532	7,228	18,987	9,674
Fees received from county officials <sup>1</sup>	0	0	0	0	0	0	0	0	2,393,932	2,387,955
State of Tennessee	4,252,225	3,560,916	3,395,378	3,736,459	4,083,334	3,436,042	3,934,357	4,622,176	4,957,172	4,431,160
Federal government	474,645	598,031	190,899	514,796	293,770	334,555	874,702	531,259	471,339	904,060
Other governments and citizens groups	546,083	544,145	412,500	216,528	586,068	544,036	749,101	1,129,741	1,312,982	1,168,718
Total revenues	\$ 17,317,553	\$ 17,848,481	\$ 17,482,991	\$ 19,944,518	\$ 21,121,304	\$ 21,672,586	\$ 23,800,793	\$ 25,895,787	\$ 28,700,194	\$ 29,255,704
<b>Expenditures</b>										
General government <sup>2,3</sup>	\$ 618,492	\$ 579,181	\$ 608,298	\$ 768,585	\$ 794,826	\$ 1,013,411	\$ 895,772	\$ 1,828,984	\$ 1,758,861	\$ 2,806,448
Finance	699,130	703,582	962,289	930,552	1,055,790	1,051,693	1,098,937	1,303,666	1,372,475	1,412,240
Administration of justice	618,192	636,028	780,708	808,556	875,213	833,393	918,370	1,125,025	1,110,782	1,204,768
Public safety	3,563,111	3,388,800	3,949,873	4,238,913	4,797,271	5,602,991	6,140,225	7,378,509	7,611,278	8,080,124
Public health and welfare <sup>4</sup>	3,588,388	3,912,404	3,834,027	3,774,399	4,139,706	4,426,748	4,338,838	4,617,831	4,803,663	5,137,533
Social, cultural, and recreational services	66,768	51,250	55,000	57,750	60,000	66,923	67,354	71,994	75,498	73,990
Agricultural and natural resources	111,177	128,367	158,226	161,302	141,708	146,023	143,649	153,247	440,445	170,853
Other operations <sup>5</sup>	1,042,963	1,006,035	420,899	478,944	505,276	601,478	546,930	590,687	634,294	777,215
Highways <sup>6</sup>	6,139,980	8,677,321	5,327,977	5,280,487	4,610,902	5,389,195	4,978,139	4,681,450	4,941,906	5,504,397
Capital outlay	0	0	0	0	0	0	0	356,643	0	0
Debt service:										
Principal	1,927,875	1,672,851	2,056,316	1,931,824	2,022,483	1,897,796	1,810,507	1,992,887	2,518,828	1,838,834
Interest	182,545	356,749	509,299	873,759	933,356	880,678	1,330,056	1,630,799	1,513,199	1,968,701
Other debt service	144,607	45,206	40,770	205,468	49,260	52,646	63,363	55,959	213,769	297,738
Capital projects	1,415,170	1,182,555	221,407	1,657,785	1,009,979	1,069,833	1,297,149	272,476	782,695	3,135,392
Capital projects - donated <sup>7</sup>	0	0	0	0	0	0	0	0	439,296	462,680
Total expenditures	\$ 20,118,398	\$ 22,340,329	\$ 18,925,089	\$ 21,168,324	\$ 20,995,770	\$ 23,032,808	\$ 23,629,289	\$ 26,060,157	\$ 28,216,989	\$ 32,870,913
Excess of revenues over (under) expenditures	\$ (2,800,845)	\$ (4,491,848)	\$ (1,442,098)	\$ (1,223,806)	\$ 125,534	\$ (1,360,222)	\$ 171,504	\$ (164,370)	\$ 483,205	\$ (3,615,209)

(Continued)

Table 5

**Greene County, Tennessee  
General Government  
Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting) (cont.)**

	Fiscal Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Other financing sources (uses)</b>										
Transfers in <sup>1</sup>	\$ 2,994,478	\$ 3,304,253	\$ 3,612,273	\$ 2,865,857	\$ 3,265,309	\$ 3,270,136	\$ 3,631,039	\$ 3,375,260	\$ 950,736	\$ 2,356,483
Transfers out <sup>1</sup>	(2,994,478)	(3,304,253)	(3,612,273)	(2,865,857)	(3,265,309)	(3,628,835)	(4,306,221)	(3,375,260)	(950,736)	(1,510,517)
Operating transfers to component units	0	(75,000)	(75,000)	0	0	0	0	0	0	0
Public building authority loan proceeds	103,950	0	0	0	0	0	0	0	0	0
Other loans issued	0	5,940,000	2,956,050	0	0	0	0	0	3,557,096	5,000,000
Notes issued	290,000	810,000	0	218,592	0	549,822	0	356,643	439,296	462,680
Premiums on debt issued	0	0	0	0	0	0	0	0	434,306	577,946
Refunding bonds issued	0	0	0	3,060,000	0	0	0	0	0	22,330,000
Payments to refunded bond escrow agent	0	0	0	0	0	0	0	0	(3,379,889)	(22,655,346)
Total other financing sources (uses)	\$ 393,950	\$ 6,675,000	\$ 2,881,050	\$ 3,278,592	\$ -	\$ 191,123	\$ (675,182)	\$ 356,643	\$ 1,050,809	\$ 6,561,246
Net change in fund balances	\$ (2,406,895)	\$ 2,183,152	\$ 1,438,952	\$ 2,054,786	\$ 125,534	\$ (1,169,099)	\$ (503,678)	\$ 192,273	\$ 1,534,014	\$ 2,946,037
Debt service as a percentage of non-capital expenditures	12.06%	9.81%	13.94%	15.43%	15.04%	12.89%	14.35%	14.47%	15.73%	14.02%

## Note(s):

<sup>1</sup> Before July 1, 2004 fees received from the individual constitutional officers' offices were presented as charges for services and as an operating transfer from a special revenue fund to the general fund, from that time forward they have been shown as fees received from county officials in the general fund only.

<sup>2</sup> The special purpose fund (workers' compensation and liability fund), previous to July 1, 2002 was considered an internal service fund; however, upon the implementation of GASB Statement No. 34 it was reclassified to a special revenue fund.

<sup>3</sup> Increase in 2005 fiscal year primarily due to increase in works compensation and liability self-insurance costs.

<sup>4</sup> Amounts for a sanitization note and an Emergency Medical Services note that were previously shown as an expense of the function were broken out into debt service costs as of July 1, 2002.

<sup>5</sup> The costs for Social Security, Medicare, and retirement were paid from Other General Government until July 1, 1997 from that time forward it has been paid from the individual department's budgets.

<sup>6</sup> As of July 1, 2002, amounts for a highway note that were previously shown as an expense of the function were broken out into debt service costs.

<sup>6</sup> Increase in 2005 fiscal year primarily due to increase in works compensation and liability self-insurance costs.

<sup>7</sup> For debt issued by the primary government for the Greene County School Department.

Table 6

**Greene County, Tennessee**  
**Discretely Presented Greene County School Department**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Revenues</b>										
Local taxes	\$ 6,792,569	\$ 7,203,667	\$ 7,300,510	\$ 7,898,738	\$ 8,195,063	\$ 8,382,250	\$ 8,716,686	\$ 8,911,828	\$ 9,394,184	\$ 9,758,739
Licenses and permits	2,233	3,140	3,296	3,201	3,630	3,074	3,305	2,765	2,724	2,816
Charges for current services	1,227,906	1,427,859	1,523,771	1,558,152	1,666,708	1,699,282	1,943,508	1,820,843	1,873,612	1,951,640
Investment earnings	228,899	225,026	361,724	333,114	270,742	312,451	161,729	113,821	93,709	144,936
Other local revenues	62,916	118,626	74,194	179,751	72,950	33,086	340,601	286,281	237,148	183,300
Miscellaneous	36,653	71,723	15,030	17,379	57,803	65,948	62,223	104,839	196,523	282,457
State of Tennessee	15,189,644	16,588,583	18,323,554	19,256,680	19,774,199	21,191,496	20,990,423	21,652,907	22,552,184	24,228,996
Federal government	2,766,679	2,867,441	3,152,561	3,278,330	3,722,186	4,094,284	4,355,657	4,972,650	5,360,212	6,221,427
Other governments and citizens groups	0	0	30,122	0	25,482	83,158	620,694	839,693	439,296	462,680
Total revenues	\$ 26,307,499	\$ 28,506,065	\$ 30,784,762	\$ 32,525,345	\$ 33,788,763	\$ 35,865,029	\$ 37,194,826	\$ 38,705,627	\$ 40,149,592	\$ 43,236,991
<b>Expenditures</b>										
Current:										
Instruction	\$ 17,786,743	\$ 19,068,551	\$ 18,443,514	\$ 19,136,297	\$ 20,667,880	\$ 20,944,207	\$ 21,715,479	\$ 22,746,543	\$ 23,986,443	\$ 25,511,213
Support services	5,558,685	5,871,748	7,878,833	8,477,875	9,482,138	9,839,797	10,193,810	10,713,195	11,425,828	12,062,083
Operation of non-instructional services	1,906,778	2,137,329	2,421,093	2,489,967	2,520,237	2,687,672	2,996,781	2,888,006	3,029,676	3,260,208
Capital outlay	677,369	1,299,150	780,627	868,324	1,879,084	704,433	1,060,210	1,587,856	1,046,132	673,518
Capital projects	1,240,901	1,484,895	2,692,324	7,074,499	538,540	576,112	5,070,210	15,082,861	4,678,867	2,568,633
Total expenditures	\$ 27,170,476	\$ 29,861,673	\$ 32,216,391	\$ 38,046,962	\$ 35,087,879	\$ 34,752,221	\$ 41,036,490	\$ 53,018,461	\$ 44,166,946	\$ 44,075,655
Excess of revenues over (under) expenditures	\$ (862,977)	\$ (1,355,608)	\$ (1,431,629)	\$ (5,521,617)	\$ (1,299,116)	\$ 1,112,808	\$ (3,841,664)	\$ (14,312,834)	\$ (4,017,354)	\$ (838,664)
<b>Other financing sources (uses)</b>										
Transfers in	\$ 36,842	\$ 74,824	\$ 29,349	\$ 1,069,291	\$ 184,438	\$ 1,981	\$ 13,000	\$ 122,000	\$ 2,203,096	\$ 557,006
Transfers out	(36,842)	(74,824)	(29,349)	(1,069,291)	(184,438)	(1,981)	(13,000)	(122,000)	(2,203,096)	(557,006)
Notes issued	795,450	1,249,675	2,654,424	423,276	452,752	356,013	500,000	0	0	0
Bonds issued	0	0	6,255,000	0	0	0	21,925,000	0	0	0
Discount on bonds issued	0	0	0	0	0	0	(89,859)	0	0	0
Other debt issuance charges	0	0	0	0	0	0	(214,945)	0	0	0
Total other financing sources (uses)	\$ 795,450	\$ 1,249,675	\$ 8,909,424	\$ 423,276	\$ 452,752	\$ 356,013	\$ 22,120,196	\$ 0	\$ 0	\$ 0
Net change in fund balances	\$ (67,527)	\$ (105,933)	\$ 7,477,795	\$ (5,098,341)	\$ (846,364)	\$ 1,468,821	\$ 18,278,532	\$ (14,312,834)	\$ (4,017,354)	\$ (838,664)

Table 7

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Governmental Tax Revenues by Source**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

Fiscal Year Ending	Property Tax <sup>1</sup>	Local Option Sales Tax <sup>2</sup>	Franchise Tax	Hotel/Motel Tax	Wheel Tax	Litigation Tax	Business Tax	Mineral Severance Tax	Wholesale Beer Tax	Bank Excise Tax	Interstate Telecommunications Tax	Other Local Option Taxes	Other Statutory Local Taxes	Total
<b>Primary Government:</b>														
1996	\$ 5,428,653	\$ 682,236	\$ 31,857	\$ 42,721	\$ 1,036,333	\$ 292,545	\$ 296,665	\$ 169,897	\$ 248,888	\$ 48,355	\$ 0	\$ 285	\$ 0	\$ 8,278,435
1997	5,732,032	710,498	33,046	76,303	1,021,232	402,378	283,951	252,046	258,523	57,063	0	0	0	8,827,072
1998	5,823,578	768,438	34,567	119,534	1,048,486	441,609	348,274	203,600	233,491	65,192	0	0	0	9,086,769
1999	7,707,494	639,467	33,217	120,516	1,091,199	456,692	370,739	219,206	228,135	64,122	0	0	0	10,930,787
2000	7,827,165	943,527	41,915	126,793	1,118,546	459,521	357,797	206,131	221,820	65,743	0	0	0	11,368,958
2001	8,049,167	1,472,691	67,722	146,572	1,122,050	621,034	402,969	221,692	210,201	62,931	684	0	0	12,377,713
2002	8,353,875	1,427,524	140,751	137,535	1,141,970	570,644	425,584	178,713	211,946	56,041	0	0	0	12,644,583
2003	9,083,592	1,386,930	105,985	156,895	1,146,542	613,791	401,659	158,943	224,976	70,875	7,991	0	0	13,358,179
2004	10,712,512	1,531,470	154,207	195,405	1,181,810	635,117	459,581	161,986	218,967	78,517	7,318	0	96	15,336,986
2005	10,897,506	1,694,970	177,567	397,571	1,210,542	653,679	442,294	170,415	221,748	56,795	7,134	0	0	15,930,221
<b>Component Unit:</b>														
1996	\$ 3,514,025	\$ 3,239,387	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,466	\$ 0	\$ 0	\$ 691	\$ 6,792,569
1997	3,653,669	3,504,989	0	0	0	0	0	0	0	44,456	0	0	553	7,203,667
1998	3,653,227	3,596,301	0	0	0	0	0	0	0	50,372	0	0	610	7,300,510
1999	4,063,962	3,794,589	0	0	0	0	0	0	0	39,330	0	0	857	7,898,738
2000	4,152,356	4,001,346	0	0	0	0	0	0	0	40,860	0	0	501	8,195,063
2001	4,213,300	4,129,571	0	0	0	0	0	0	0	38,940	0	0	439	8,382,250
2002	4,414,970	4,259,284	0	0	0	0	0	0	0	34,717	7,253	0	462	8,716,686
2003	4,718,986	4,141,627	0	0	0	0	0	0	0	42,682	8,061	0	472	8,911,828
2004	4,891,144	4,454,811	0	0	0	0	0	0	0	40,144	7,575	0	510	9,394,184
2005	4,960,441	4,761,386	0	0	0	0	0	0	0	29,205	7,167	0	540	9,758,739

Note(s):

<sup>1</sup> The property tax levy for the primary government was increased by \$.15 per \$100 of assessed value for the 2004 fiscal year.

<sup>2</sup> The local optional sales tax received by the primary government was increase by 1/4 of a percent on all taxable items during the 2000 fiscal year.

Table 8

**Greene County, Tennessee**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year Ending June 30	Tax Year	Real Property Assessed			Tangible Personal Property Assessed	Public Utility Property	Total Taxable Assessed Value (Inside City of Greeneville)	Total Taxable Assessed Value (Outside City of Greeneville)	Total Taxable Assessed Value	Total Direct Tax Rate Inside	Total Direct Tax Rate Outside	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual
		Farm, Agricultural, & Forest Property	Commercial, Industrial, & Mineral Property	Residential, Commercial & Industrial Property									
1996	1995	\$ 279,570,446	\$ 96,997,641	\$ 49,746,689	\$ 26,982,166	\$ 171,475,058	\$ 281,821,883	\$ 453,296,941	\$ 2.20	\$ 2.62	\$ 1,608,386,544	28.18%	
1997	1996	293,476,718 #	101,674,553 #	49,944,421	27,820,862	179,870,620	293,045,934	472,916,554	2.20	2.62	1,691,605,654	27.96%	
1998	1997	306,664,598 #	103,184,633 #	55,110,781	20,839,165	184,136,520	301,662,657	485,799,177	2.20	2.62	1,731,081,519	28.06%	
1999	1998	442,197,546 #	144,649,120 #	79,998,217	28,687,454	257,980,424	437,551,913	695,532,337	1.81	2.11	2,466,718,301	28.20%	
2000	1999	452,068,650	157,865,680	85,125,534	31,407,455	273,831,458	452,635,861	726,467,319	1.81	2.11	2,543,794,901	28.56%	
2001	2000	470,403,225	162,029,920	75,170,995	29,450,888	271,235,162	465,819,866	737,055,028	1.81	2.11	2,632,337,725	28.00%	
2002	2001	482,185,775	167,453,760	89,647,869	31,491,442	300,134,156	470,644,690	770,778,846	1.81	2.11	2,753,800,861	27.99%	
2003	2002	493,078,325	171,365,520	81,207,524	31,056,125	297,535,507	479,158,667	776,707,494	1.81	2.11	2,785,586,648	27.88%	
2004	2003	598,565,800	190,733,400	111,978,020	36,418,748	344,299,648	593,383,000	937,695,968	1.70	1.95	3,310,572,446	28.32%	
2005	2004	610,401,675	194,664,520	114,732,558	41,873,373	350,740,179	610,931,947	961,672,126	1.70	1.95	3,386,843,025	28.39%	

Source(s): Assessors' summary assessments and the Tennessee Comptroller of the Treasury - Division of Property Assessments.

Note(s): Exempt properties are not included in the assessed or estimated value. Tax rates are per \$100 of assessed value. A reappraisal was performed during the 1998 and 2003 tax years. Appraised to taxable values are based on the following table. The breakdown between real and personal property assessed values for tax years 1995-1998 were estimated using a three year moving average of the following years.

Assessment Ratio Table	
Category	Percentage of Appraised Value
Real Property:	
Public utilities	55%
Commercial	40%
Industrial	40%
Residential	25%
Farm	25%
Agriculture	25%
Forest	25%
Mineral	40%
Personal Property:	
Public Utilities	55%
Commercial	30%
Industrial	30%

Table 9

**Greene County, Tennessee  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years**

Greene County, Tennessee												
Fiscal Year Ending <sup>1</sup>	Tax Year	General Fund	Highway Fund	General Purpose School Fund <sup>2</sup>	General Debt Service Fund	Employee Benefit Fund	Self Insurance Fund	Solid Waste Fund	Total <sup>3</sup>	City of Greeneville, Tennessee <sup>3,4</sup>	Total <sup>3</sup>	
1996	1995	\$ 0.46	\$ 0.21	\$ 1.07	\$ 0.17	\$ 0.15	\$ 0.05	\$ 0.09	\$ 2.20	\$ 2.96	\$ 5.16	
1997	1996	0.58	0.18	1.07	0.10	0.15	0.03	0.09	2.20	2.96	5.16	
1998	1997	0.55	0.21	1.07	0.10	0.15	0.03	0.09	2.20	2.96	5.16	
1999	1998 <sup>5</sup>	0.59	0.15	0.79	0.07	0.11	0.02	0.08	1.81	2.22	4.03	
2000	1999	0.59	0.15	0.79	0.07	0.11	0.02	0.08	1.81	2.40	4.21	
2001	2000	0.59	0.15	0.79	0.07	0.11	0.02	0.08	1.81	2.40	4.21	
2002	2001	0.59	0.15	0.79	0.07	0.11	0.02	0.08	1.81	2.56	4.37	
2003	2002	0.62	0.18	0.84	0.07	0.00	0.02	0.08	1.81	2.56	4.37	
2004	2003 <sup>5</sup>	0.67	0.16	0.72	0.06	0.00	0.02	0.07	1.70	2.29	3.99	
2005	2004	0.67	0.16	0.72	0.06	0.00	0.02	0.07	1.70	2.29	3.99	

Source(s): Greene County Commission's resolutions for tax levies by fiscal year and the City of Greeneville Recorder's Office.

Note(s):

<sup>1</sup> Taxes assessed in one fiscal year are for the benefit of the following fiscal year.

<sup>2</sup> The portion of property taxes designated for education are allocated between the Greene County Board of Education and the City of Greeneville Board of Education based on average daily attendance. An additional \$0.42 for fiscal years ending 1996-1998, \$0.30 for fiscal years ending 1999-2003, and \$0.25 for fiscal years ending 2004 and 2005 is for rural school debt and is applied only to taxpayers living outside the City of Greeneville. These additional amounts for rural school debt are not included in this schedule.

<sup>3</sup> Rates are applied per \$100 of assessed valuation.

<sup>4</sup> The City of Greeneville is considered an overlapping government. There are three other cities in the county; however, they do not have a property tax.

<sup>5</sup> A reappraisal was performed during the 1998 and 2003 tax years.

Table 10

**Greene County, Tennessee  
Principal Property Taxpayers  
June 30, 2005**

<u>Taxpayer</u>	<u>Fiscal Year 2005</u>			<u>Fiscal Year 1996</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Telephone Southeast Inc <sup>1</sup>	\$ 14,627,598	1	1.5%	\$ 12,876,443	1	2.8%
Plus Mark, Inc./American Greetings	11,487,170	2	1.2%	11,384,940	2	2.5%
John Deere Power Products	8,618,979	3	0.9%	-	-	-
DTR Tennessee, Inc.	8,551,500	4	0.9%	-	-	-
Metals Engineering Corporation	5,758,354	5	0.6%	5,435,619	4	1.2%
Norfolk Southern - Main Line <sup>2</sup>	5,291,858	6	0.6%	4,907,879	5	1.1%
Alltrista Zinc Products LP	4,559,844	7	0.5%	3,910,646	7	0.9%
Tennessee Electro Minerals	4,252,020	8	0.4%	-	-	-
Parker Hannifin	3,563,243	9	0.4%	2,485,200	9	0.5%
Five Rivers <sup>3</sup>	3,109,379	10	0.3%	7,958,197	3	1.8%
Farley Metals	-	-	-	3,933,845	6	0.9%
New Plan of Tennessee	-	-	-	3,458,740	8	0.8%
Pet Milk	-	-	-	1,495,870	10	0.3%
Totals	<u>\$ 69,819,945</u>		<u>4.5%</u>	<u>\$ 57,847,379</u>		<u>7.4%</u>

Note(s):

<sup>1</sup> Telephone South East Inc. was on the tax roles as United Inter-mountain Telephone in 1996.

<sup>2</sup> Northfolk Southern - Main Line was on the tax roles as North Southern Railroad in 1996.

<sup>3</sup> Five Rivers was on the tax roles as G.C. Capital Phillips in 1996.

Table 11

**Greene County, Tennessee  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

<b>Fiscal Year Ending June 30</b>	<b>Tax Year</b>	<b>Adjusted Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
			<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
1996	1995	\$ 11,153,118	\$ 10,626,006	95.27%	\$ 520,876	\$ 11,146,882	99.94%
1997	1996	11,587,495	11,041,576	95.29%	527,532	11,569,108	99.84%
1998	1997	12,232,757	11,211,698	91.65%	876,218	12,087,916	98.82%
1999	1998	13,830,317	13,295,370	96.13%	532,008	13,827,378	99.98%
2000	1999	14,436,888	13,798,613	95.58%	637,465	14,436,078	99.99%
2001	2000	14,898,988	14,032,565	94.18%	817,547	14,850,112	99.67%
2002	2001	15,363,648	14,524,438	94.54%	805,026	15,329,464	99.78%
2003	2002	15,479,499	14,631,068	94.52%	796,097	15,427,165	99.66%
2004	2003	17,147,450	16,288,173	94.99%	702,120	16,990,292	99.08%
2005	2004	17,615,601	16,590,077	94.18%	0	16,590,077	94.18%

Source(s): Trustee's tax rolls, trustee's tax collection records and clerk and master's tax collections records.

Note(s): Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalties 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.

Table 12

**Greene County, Tennessee**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year Ending June 30	Governmental Activities					Total Primary Government <sup>1</sup>	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
	General Obligation Bonds	Rural School Bonds	Capital Outlay Notes	Capital Leases	Other Loans Payable			
1996	\$ 2,415,000	\$ 845,000	\$ 2,405,478	\$ 61,030	\$ 103,950	\$ 5,830,458	0.54%	\$ 99
1997	1,910,000	385,000	3,722,551	36,842	6,043,950	12,098,343	1.06%	201
1998	1,250,000	6,255,000	5,279,734	11,162	9,000,000	21,795,896	1.73%	355
1999	4,135,000	6,255,000	4,430,358	0	8,643,750	23,464,108	1.73%	376
2000	3,950,000	6,255,000	3,462,939	0	8,086,667	21,754,606	1.52%	346
2001	3,755,000	6,190,000	3,166,357	0	7,504,167	20,615,524	1.39%	325
2002	3,550,000	28,050,000	2,444,234	0	6,945,000	40,989,234	2.66%	643
2003	3,340,000	27,890,000	1,812,990	0	6,310,000	39,352,990	2.30%	613
2004	725,000	27,320,000	1,208,458	0	8,332,096	37,585,554	2.07%	582
2005	580,000	27,080,000	1,092,304	0	12,907,096	41,659,400	2.17%	640

Note(s):

<sup>1</sup> Details regarding the county's outstanding debt can be found in the notes to the financial statements.

<sup>2</sup> See the Schedule of Demographic and Economic Statistics Table 17 for personal income and population data.

Table 13

**Greene County, Tennessee**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

Fiscal Year Ending June 30	General Obligation Bonds	Rural School Bonds	Total Bonded Debt <sup>1</sup>	Less: Amounts	Less: Amounts	Less: Amounts	Total	Percentage	Per
				Available in General Debt Service Fund	Available in Education Debt Service Fund <sup>2</sup>	Available in All Debt Service Funds		of Estimated Actual Taxable Value of Property <sup>3</sup>	
1996	\$ 2,415,000	\$ 845,000	\$ 3,260,000	\$ 769,758	\$ 1,685,709	\$ 2,455,467	\$ 804,533	0.05%	\$ 14
1997	1,910,000	385,000	2,295,000	906,360	1,872,716	2,779,076	(484,076)	0.00%	0
1998	1,250,000	6,255,000	7,505,000	338,912	1,900,988	2,239,900	5,265,100	0.30%	86
1999	4,135,000	6,255,000	10,390,000	246,937	1,728,987	1,975,924	8,414,076	0.34%	135
2000	3,950,000	6,255,000	10,205,000	37,402	1,723,809	1,761,211	8,443,789	0.33%	134
2001	3,755,000	6,190,000	9,945,000	88,141	2,247,833	2,335,974	7,609,026	0.29%	120
2002	3,550,000	28,050,000	31,600,000	230,665	2,513,977	2,744,642	28,855,358	1.05%	453
2003	3,340,000	27,890,000	31,230,000	359,468	2,767,983	3,127,451	28,102,549	1.01%	438
2004	725,000	27,320,000	28,045,000	513,377	2,372,022	2,885,399	25,159,601	0.76%	389
2005	580,000	27,080,000	27,660,000	653,180	1,968,374	2,621,554	25,038,446	0.74%	385

Source(s): Debt amortization schedules

Note(s):

<sup>1</sup> Details regarding the county's outstanding debt can be found in the notes to the financial statements.

<sup>2</sup> Amounts available in the education debt service fund can only be used for rural school debt.

<sup>3</sup> See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Table 8 for property value data.

<sup>4</sup> Population data can be found in the Schedule of Demographic and Economic Statistics on Table 17.

Table 14

**Greene County, Tennessee**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2005**

<u>Governmental Unit</u>	<u>Total County Direct Debt</u>	<u>City of Greeneville Overlapping and Debt Direct</u>	<u>Town of Mosheim Overlapping and Debt Direct</u>	<u>City of Tusculum Overlapping and Debt Direct</u>	<u>Town of Baileyton Overlapping and Debt Direct</u>
City's or Town's debt	\$ -	\$ 26,667,784	\$ 1,225,846	\$ 48,614	\$ 337,636
Subtotal, overlapping debt	\$ -	\$ 26,667,784	\$ 1,225,846	\$ 48,614	\$ 337,636
Greene County direct debt	\$ 41,659,400	\$ 15,193,978	\$ 1,138,585	\$ 1,069,705	\$ 302,177
Total direct and overlapping debt	<u>\$ 41,659,400</u>	<u>\$ 41,861,762</u>	<u>\$ 2,364,431</u>	<u>\$ 1,118,319</u>	<u>\$ 639,813</u>

Source(s): County's amortization schedules and city recorders' offices.

Note(s): Overlapping governments are those that are within the geographic boundaries of the county. This schedule presents outstanding debt of those overlapping governments that are within Greene County. When considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government. The amount of the county's debt overlapping with a city is estimated based on that city's percentage of property tax assessment.

**Greene County, Tennessee  
Legal Debt Margin Information  
Last Ten Fiscal Years**

**Not applicable to Greene County, Tennessee**

Table 16

**Greene County, Tennessee  
Pledged-Revenue Coverage  
Last Ten Fiscal Years**

**Not applicable to Greene County, Tennessee**

Table 17

**Greene County, Tennessee  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

<b>Fiscal Year Ending June 30</b>	<b>Population<sup>1</sup></b>	<b>Personal Income (amounts expressed in thousands)<sup>1</sup></b>	<b>Per Capita Personal Income<sup>1</sup></b>	<b>Median Age<sup>2</sup></b>	<b>Greene County School Enrollment<sup>3</sup></b>	<b>Greeneville City School Enrollment<sup>3</sup></b>	<b>Annual Unem- ployment Rate<sup>4</sup></b>
1996	59,029	\$ 1,075,104	\$ 18,213	37.9	7,687	3,431	9.1%
1997	60,211	1,141,004	18,950	38.2	7,869	3,508	9.4%
1998	61,357	1,262,938	20,583	38.4	7,914	3,192	6.3%
1999	62,357	1,354,202	21,717	38.7	8,052	3,601	5.6%
2000	62,909	1,434,325	22,749	38.9	8,135	3,483	5.9%
2001	63,390	1,480,474	23,355	39.2	8,181	3,555	7.1%
2002	63,707	1,540,007	24,173	39.4	8,160	3,532	5.8%
2003	64,191	1,708,132	26,610	39.7	8,110	3,553	7.1%
2004	64,624	1,811,507	28,031	39.9	8,227	3,595	7.7%
2005	65,060	1,921,139	29,529	40.2	8,352	3,581	8.0%

Source(s): Bureau of Economic Analysis, Regional Economic Accounts, U.S. Bureau of the Census, Tennessee Department of Education and the Tennessee Department of Labor & Workforce Development.

Note(s):

<sup>1</sup> Amounts were provided by the Bureau of Economic Analysis: Regional Economic Accounts. Population and personal income amounts for the 2004 and 2005 fiscal years were estimated using a three year average change of the three previous years. Per capita personal income for years 2004 and 2005 was calculated by dividing personal income by population for those years, respectively.

<sup>2</sup> U.S. Bureau of the Census amounts for 1990 and 2000 were used to interpolate intervening years. The 2000 amount is actual per United States Bureau of the Census. Fiscal years 2001-2005 were calculated by taking a three year average change of the three previous years.

<sup>3</sup> Enrollment amounts represent the weighted full time equivalent average daily attendance.

<sup>4</sup> Unemployment data was provided by the Tennessee Department of Labor & Workforce Development. The 2005 unemployment rate was calculated by taking a three year average change of the three previous years.

Table 18

**Greene County, Tennessee  
Principal Employers  
Current Year and Nine Years Ago**

<b>Employer<sup>4</sup></b>	<b>2005</b>			<b>1996</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment<sup>1</sup></b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment<sup>2 &amp; 3</sup></b>
Greene Valley Developmental Center	1,400	1	4.69%	1,304	2	4.18%
Wal-Mart Distribution Center	1,100	2	3.68%	0		0.00%
Plus Mark, Inc.	1,075	3	3.60%	1,022	3	3.28%
DTR Tennessee	950	4	3.18%	0		0.00%
Wal-Mart Stores Inc.	800	5	2.68%	0		0.00%
Laughlin Memorial Hospital	700	6	2.24%	586	6	1.88%
John Deere Power Products	650	7	2.18%	0		0.00%
EcoQuest	625	8	2.09%	0		0.00%
Parker Hannifin	450	9	1.51%	0		0.00%
Takoma Adventist Hospital	400	10	1.34%	0		0.00%
Phillips Consumer Electronics	0		0.00%	2,457	1	7.88%
MECO Corporation	0		0.00%	737	4	2.36%
Doehler Jarvis	0		0.00%	614	5	1.97%
Hurd Corp.	0		0.00%	475	7	1.52%
Ball Zinc Products Co.	0		0.00%	308	8	0.99%
<b>Total</b>	<b>8,150</b>		<b>27.19%</b>	<b>7,503</b>		<b>24.05%</b>

Source(s): Tennessee Department of Economic and Community Development, Tennessee Department of Labor & Workforce Development and the First Tennessee Development District.

Note(s):

- <sup>1</sup> Percentage is based on most recent (May) employment data provided by the Tennessee Department of Labor & Workforce Development.
- <sup>2</sup> Percentage is based on 1996 employment data provided by the Tennessee Department of Labor & Workforce Development.
- <sup>3</sup> Information was only available on the top eight employers for the 1996 fiscal year.
- <sup>4</sup> Employer information does not include local governments' employees.

Table 19

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Full-time Equivalent Employees as of June 30</b>									
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>General government</b>										
County commission										
County commissioners <sup>1</sup>	21	21	21	21	21	21	21	21	21	21
County mayor										
County mayor	1	1	1	1	1	1	1	1	1	1
Secretary(ies)	1	1	1	1	1	1	1	1	1	1
County attorney										
County attorney <sup>2</sup>	0	0	0	1	1	1	1	1	1	1
Secretary(ies)	0	0	0	0	0	1	1	1	1	1
Election commission										
Registrar of elections	1	1	1	1	1	1	1	1	1	1
Clerical personnel	1	1	1	1	1	1	2	3	3	3
Election commission <sup>3</sup>	5	5	5	5	5	5	5	5	5	5
Register of deeds										
Register of deeds	1	1	1	1	1	1	1	1	1	1
Accountants/bookkeepers	0	0	0	0	0	0	0	0	1	1
Clerical personnel	5	5	5	5	4	4	5	5	4	4
County buildings										
Custodial personnel	2	2	2	2	2	0	0	0	0	0
Maintenance personnel	0	0	0	0	2	1	2	2	2	2
<b>Total general government</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>39</b>	<b>40</b>	<b>38</b>	<b>41</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Finance</b>										
Accounting and budgeting										
Budget director	1	1	1	1	1	1	1	1	1	1
Accountants/bookkeepers	3	3	3	3	4	4	4	4	4	4
Purchasing										
Purchasing agent	1	1	1	1	1	1	1	1	1	1
Purchasing personnel	1	1	1	1	1	1	1	1	1	1
Property assessor's office										
Property assessor	1	1	1	1	1	1	1	1	1	1
Assessment personnel	9	9	9	9	9	9	9	9	9	9
County trustee's office										
Trustee	1	1	1	1	1	1	1	1	1	1
Assistant(s)	1	1	1	1	1	1	1	1	1	1
Accountants/bookkeepers	0	0	0	0	0	0	1	1	1	1
Clerical personnel	1	1	1	1	1	1	1	1	1	1
County clerk's office										
County clerk	1	1	1	1	1	1	1	1	1	1
Assistant(s)	0	0	0	0	0	0	0	0	1	1
Clerical personnel	6	7	7	7	8	8	8	8	8	8
<b>Total finance</b>	<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>31</b>

(Continued)

Table 19

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years (cont.)**

<b>Full-time Equivalent Employees as of June 30</b>										
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Administration of justice</b>										
Circuit court										
Circuit court clerk	1	1	1	1	1	1	1	1	1	1
Assistant(s)	0	0	0	0	0	0	0	0	1	1
Accountants/bookkeepers	0	0	0	0	0	0	0	0	1	1
Clerical personnel	9	9	9	9	9	10	10	10	8	8
General sessions court										
Judge(s)	1	1	1	1	1	1	1	1	1	1
Probation officer(s)	1	1	1	1	1	1	1	1	1	1
Secretary(ies)	1	1	1	1	1	1	1	1	1	1
Chancery court										
Clerk and master	1	1	1	1	1	1	1	1	1	1
Clerical personnel	3	3	3	4	4	4	4	4	4	4
Juvenile court										
Youth service officer(s)	1	1	1	1	1	1	1	1	1	1
Secretary(ies)	2	2	2	2	2	2	2	2	2	2
Other administration of justice										
Juvenile referee <sup>4</sup>	0	0	0	0	0	0	0	1	1	1
Truancy officer	0	1	1	1	1	1	1	1	0	0
<b>Total administration of justice</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>23</b>
<b>Public safety</b>										
Sheriff's department										
Sheriff	1	1	1	1	1	1	1	1	1	1
Assistant(s)	1	1	1	1	1	1	1	1	1	1
Deputy(ies)	25	25	25	27	27	29	33	35	31	31
Detective(s)	5	5	5	6	5	7	7	7	6	7
Captain(s)	0	0	0	0	1	0	0	0	2	2
Lieutenant(s)	4	4	5	5	5	5	5	5	5	5
Sergeant(s)	4	4	6	5	5	5	4	4	7	6
Mechanic(s)	1	1	2	2	2	2	2	2	2	2
Dispatchers/radio operators	3	4	4	5	5	6	6	6	6	6
Clerical personnel	1	1	1	1	0	0	0	0	0	0
Special patrols										
Secretary(ies)	0	0	0	0	0	0	1	1	1	1
Jail										
Assistant(s)	1	1	1	1	1	1	1	1	0	0
Supervisor/director	0	0	0	0	0	1	1	1	1	1
Deputy(ies)	37	39	42	42	43	43	43	42	40	38
Captain(s)	0	0	0	0	0	0	0	0	1	1
Lieutenant(s)	3	3	3	3	3	3	3	3	3	3
Sergeant(s)	3	3	3	3	3	3	3	3	5	7
Medical personnel	4	4	4	4	4	4	4	3	3	4
Cafeteria personnel	3	3	4	4	4	4	4	4	4	4
Maintenance personnel	1	1	1	1	1	1	1	1	1	1
Workhouse										
Deputy(ies)	0	0	0	0	0	4	4	21	21	21
Cafeteria personnel	0	0	0	0	0	1	1	4	4	4
Mechanic(s)	0	0	0	0	0	0	0	1	1	1

(Continued)

Table 19

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years (cont.)**

<b>Full-time Equivalent Employees as of June 30</b>										
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Public safety (Continued)</b>										
Civil defense										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Secretary(ies)	0	0	0	0	0	0	1	1	1	1
Inspection and regulation										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Clerical personnel	1	1	1	1	1	1	1	1	1	1
County coroner/medical examiner										
Other salaries & wages	0	0	0	0	0	1	1	1	1	1
<b>Total public safety</b>	<b>100</b>	<b>103</b>	<b>111</b>	<b>114</b>	<b>114</b>	<b>125</b>	<b>130</b>	<b>151</b>	<b>151</b>	<b>152</b>
<b>Public health and welfare</b>										
Local health center										
Guidance personnel	1	1	0	0	0	0	0	0	0	0
Medical personnel	2	1	0	1	0	2	2	2	1	1
Paraprofessionals	1	1	1	1	1	0	0	0	0	0
Clerical personnel	3	4	4	4	4	4	4	4	5	5
Custodial personnel	0	0	0	1	2	1	1	2	2	2
Maintenance personnel	0	0	0	1	0	0	0	0	0	0
Educational assistants	2	2	2	0	0	0	0	0	0	0
Temporary personnel	0	0	0	0	0	0	0	0	0	0
Rabies and animal control										
Animal Control Personnel	0	0	0	0	2	2	2	2	2	2
Ambulance/emergency medical services										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Mechanic(s)	0	0	0	0	0	1	1	1	1	1
Clerical personnel	2	2	2	2	2	2	3	3	3	3
Attendants	33	33	33	33	30	36	35	38	36	39
Sanitation management										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Mechanic(s)	2	2	3	3	3	3	3	3	3	3
Laborer	9	9	9	9	9	9	10	10	8	8
Litter officer	1	1	1	1	1	1	1	1	1	1
Waste pickup										
Litter grant	2	2	2	2	2	1	1	1	1	1
Convenience centers										
Attendants <sup>5</sup>	24	24	30	30	30	30	33	33	33	33
Other local health services										
Social worker(s)	0	0	0	0	0	0	1	0	0	0
Medical personnel	0	1	3	4	4	3	3	4	4	4
Other salaries & wages	0	0	3	4	4	3	4	4	4	4
Paraprofessionals	0	0	0	0	0	1	0	0	0	0
<b>Total public health and welfare</b>	<b>84</b>	<b>85</b>	<b>95</b>	<b>98</b>	<b>96</b>	<b>101</b>	<b>106</b>	<b>110</b>	<b>106</b>	<b>109</b>

(Continued)

Table 19

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years (cont.)**

<b>Full-time Equivalent Employees as of June 30</b>										
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Agriculture &amp; natural resources</b>										
Soil conservation										
Paraprofessionals	1	1	1	1	1	1	1	1	1	1
Secretary(ies)	1	1	1	1	1	1	1	1	1	1
Total agriculture & natural resources	2	2	2	2	2	2	2	2	2	2
<b>Other operations</b>										
Veteran's services										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Clerical personnel	1	1	1	1	1	1	1	1	1	1
Total other operations	2	2	2	2	2	2	2	2	2	2
<b>Highways</b>										
Administration										
County official/										
administrative officer	1	1	1	1	1	1	1	1	1	1
Accountants/bookkeepers	2	2	2	2	2	2	2	2	2	2
Road commissioners	3	3	3	3	3	3	3	3	3	3
Highway and bridge maintenance										
Assistant(s)	0	0	0	0	0	0	0	0	1	1
Foremen	3	3	5	5	5	4	4	4	3	3
Equipment operators--heavy	11	11	11	12	11	10	17	18	18	20
Equipment operators--light	1	2	15	16	16	13	5	5	5	6
Truck drivers	17	17	17	17	18	19	17	16	16	19
Laborers	14	14	13	13	13	14	20	19	18	17
Operation and maintenance of equipment										
Supervisor/director	1	1	1	1	1	1	1	1	1	1
Mechanic(s)	7	7	4	4	5	5	6	6	6	6
Laborers	0	1	1	1	1	1	1	2	2	2
Total highways	60	62	73	75	76	73	77	77	76	81
Total primary government	332	340	369	379	381	393	411	438	433	442

(Continued)

Table 19

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Full-time Equivalent County Government Employees by Function**  
**Last Ten Fiscal Years (cont.)**

<b>Full-time Equivalent Employees as of June 30</b>										
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Discretely Presented Greene County School Department</b>										
School Department										
Director	1	1	1	1	1	1	1	1	1	1
Assistant Director	1	1	1	1	1	1	1	1	1	1
Supervisors	5	5	5	5	6	6	7	6	6	6
Principals	16	16	16	16	16	16	16	16	17	17
Assistant principals	8	8	8	8	9	9	9	9	9	6
Extended School Program Director	0	1	1	1	1	1	2	2	2	2
Teachers	412	417	438	445	459	464	468	470	474	484
Teachers Assistances	93	93	116	120	129	129	126	126	123	136
Nurses	1	3	2	1	2	2	2	3	3	3
Psychologist	0	1	1	1	1	1	1	1	1	1
Budget Director	1	1	1	1	1	1	1	1	1	1
Secretarial and Clerical	32	32	36	37	38	38	37	37	38	39
Safety Officers	0	0	0	0	2	2	2	2	2	2
Technology Personnel	4	4	4	6	9	10	11	11	11	10
Maintenance Supervisor	1	1	1	1	1	1	1	1	1	1
Maintenance Personnel	10	10	10	10	10	10	9	9	9	9
Mechanic Supervisor	1	1	1	1	1	1	1	1	1	1
Mechanics	6	6	6	6	6	6	6	6	6	6
Bus Drivers	81	82	82	82	80	79	87	84	77	78
Food Service Director	1	1	1	1	1	1	1	1	1	1
Cooks	75	75	81	84	84	85	85	87	87	94
Custodians	38	38	38	38	37	37	37	37	37	39
<b>Total School Department</b>	<b>787</b>	<b>797</b>	<b>850</b>	<b>866</b>	<b>895</b>	<b>901</b>	<b>911</b>	<b>912</b>	<b>908</b>	<b>938</b>

Source(s): Greene County Department of Accounts and Budgets' Payroll Records, Discretely Presented Greene County School Department's Payroll Records, letters of agreement, and approved budgets.

Note(s):

<sup>1</sup> County commissioners are paid on a per meeting basis.

<sup>2</sup> The county attorney is paid an annual salary, which is considered to be compensation for two days a week of work.

<sup>3</sup> Election commission members are paid on a per meeting basis.

<sup>4</sup> Juvenile referee position is for only one day a week.

<sup>5</sup> Convenience center operators work on a regular basis between 16 to 20 hours a week.

<sup>6</sup> The county corner works on a regular basis; however, he works less than 100 day per fiscal year.

Table 20

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>Fiscal Year Ending</b>									
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>General government</b>										
Warranty deeds	2,476	2,582	2,692	2,807	2,862	2,962	3,238	3,461	3,452	3,520
Trust deeds	2,983	3,154	3,335	3,526	3,314	4,130	4,358	5,144	4,451	4,152
<b>Administration of justice</b>										
Cases filed in Circuit Court <sup>1</sup>	1,890	1,949	1,715	1,266	1,315	1,307	1,347	1,559	1,524	
Cases filed in General Sessions Court <sup>1</sup>	16,317	17,110	17,810	14,272	16,193	15,052	15,773	16,289	14,982	
Cases filed in Juvenile Court <sup>1</sup>	1,242	1,032	914	1,310	1,317	1,064	1,118	1,071	1,119	
Cases filed in Chancery Court <sup>1</sup>	280	289	449	412	458	438	446	359	364	
<b>Public safety</b>										
Physical arrests	1,459	1,245	1,168	1,429	805	542	668	1,875	2,424	1,716
Traffic Citations	164	236	291	292	413	288	608	607	497	459
Warrants Served	4,479	8,700	8,469	9,192	9,766	10,622	11,496	12,129	12,303	10,142
Accidents Worked	1,033	1,069	1,051	1,084	1,333	1,213	1,266	1,372	1,311	907
Complaints Received	6,621	13,498	13,473	13,511	14,512	13,999	14,404	14,186	13,638	10,176
Summary of inmate days:										
Felons -convicted		14,477	20,255	26,164	20,807	15,870	28,115	29,603	28,083	<sup>3</sup>
Misdemeanant-convicted		34,694	34,794	31,978	24,362	29,429	32,098	35,048	36,709	<sup>3</sup>
Pretrial		15,293	21,656	10,775	9,751	13,165	14,027	15,206	17,996	<sup>3</sup>
Other		10,590	6,129	2,725	7,043	8,383	17,952	21,357	23,557	<sup>3</sup>
Total inmate days	59,596 <sup>2</sup>	75,054	82,834	71,642	61,963	66,847	92,192	101,214	106,345	0 <sup>3</sup>
Other daily inmate information										
Average daily population	163.3	205.6	226.9	196.3	169.8	183.1	252.6	277.3	291.4	0.0 <sup>3</sup>
Daily inmate capacity of facility	158	158	158	158	161	161	438	438	438	438
Building permits	813	884	798	883	1,541	758	750	666	677	575

(Continued)

Table 20

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years (cont.)**

<b>Function</b>	<b>Fiscal Year Ending</b>									
	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Public health and welfare</b>										
EMS (Emergency) Calls	3,779	3,899	4,320	4,586	5,010	4,833	4,579	4,441	4,502	5,306
EMS (Non-Emergency) Calls	4,440	4,360	4,480	4,013	4,028	4,609	4,886	5,342	6,152	7,363
Greene County Solid Waste										
Refuse collected (in tons)	15,876.33	16,038.91	15,822.92	15,410.57	16,058.53	16,481.54	17,431.68	17,689.10	18,391.73	18,518.08
Recyclables collected										
Paper	<sup>4</sup>	181.10	177.27	191.05	193.74	195.20	141.80	192.53	268.10	332.56
Batteries	<sup>4</sup>	7.46	8.86	16.19	37.80	22.06	20.16	22.22	38.42	28.13
Plastics	<sup>4</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.06	0.00
Metals	<sup>4</sup>	285.88	262.72	432.64	436.50	696.16	780.84	757.41	790.48	755.30
Tires	<sup>4</sup>	0.00	49.22	83.42	117.59	118.38	101.71	94.47	91.62	106.84
Used oil	<sup>4</sup>	18.36	36.84	38.48	33.78	36.79	37.28	33.60	44.88	46.10
Health Department										
Number of patients treated <sup>1</sup>	28,719	33,020	34,434	37,050	42,989	36,912	28,248	26,014	27,570	
<b>Highway</b>										
Number of potholes patched	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	635
Number of roads re-surfaced	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	0	208
Bridges replaced	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	<sup>4</sup>	1	4

(Continued)

Table 20

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years (cont.)**

	Fiscal Year Ending									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Component Unit:</b>										
Greene County School Department										
Weighted Full Time Equivalent Average Daily										
Attendance	7,687	7,869	7,927	8,052	8,135	8,181	8,160	8,110	8,227	8,352
Number Graduated	358	337	324	336	436	365	380	426	408	426

Source(s): Various government departments' records.

Note(s):

Finance, Social, cultural and recreational services and Other operations did not have any pertinent operating indicators.

<sup>1</sup> Data only available on calendar year, 2005 not available.

<sup>2</sup> Detailed information was not available.

<sup>3</sup> Data not available in time for inclusion in this report.

<sup>4</sup> Data not available for fiscal year.

Table 21

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Capital Asset Statistics by Function**  
**Last Three Fiscal Years**

<u>Function</u>	<u>Fiscal Year Ending</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
General government			
County commission			
Greene county courthouse	1	1	1
Courthouse annex	1	1	1
Historical jail (1884)	1	1	1
Historic Dickson-Williams Mansion	1	1	1
Election office	1	1	1
911 building	1	1	1
Community center	0	1	1
County mayor			
County car	1	1	1
County buildings			
Pickup trucks	1	2	2
Finance			
Property Assessor			
Cars	2	2	2
Sport utility vehicles	2	2	2
Administration of justice			
Juvenile court			
Car	1	1	1
Public safety			
Sheriff's department			
Sheriff's office building	1	1	1
Sheriff's department of transportation office building	1	1	1
Patrol cars	64	72	75
Sport utility vehicles	10	10	10
Trucks	3	3	6
Vans	3	3	3
Mobile command unit	0	1	1
4-Wheeler	1	1	1

(Continued)

Table 21

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Capital Asset Statistics by Function**  
**Last Three Fiscal Years (cont.)**

<u>Function</u>	<u>Fiscal Year Ending</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Jail			
Detention center	1	1	1
Workhouse			
Workhouse building	1	1	1
Civil defense			
Ambulances	1	1	1
Sport utility vehicles	1	1	2
Trucks	0	1	2
Inspection and regulation			
Truck	1	1	1
County coroner			
Car	1	1	1
Public health and welfare			
Emergency medical services (EMS)			
EMS department of transportation office building	1	1	1
EMS substation	0	0	1
Cars	1	1	1
Trucks	1	1	1
Sport utility vehicles	2	2	2
Ambulances	8	8	9
Sanitation management			
Solid waste office building	1	1	1
Convenience center buildings	15	15	15
Cars	1	1	1
Sport Utility Vehicle	1	1	1
Pickup trucks	2	2	2
One-ton trucks	3	3	3
Garbage trucks	9	10	10
High lift	1	1	1
Dump truck	1	1	1
Utility trailers	33	38	38
Rabies and animal control			
Animal control building	1	1	1
Pickup trucks	2	2	2

(Continued)

Table 21

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Capital Asset Statistics by Function**  
**Last Three Fiscal Years (cont.)**

<u>Function</u>	<u>Fiscal Year Ending</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Highways			
Highway department			
Highway department office building	1	1	1
Highway department annex building	1	1	1
Bridges	187	185	191
Roads	1,185	1,199	1,204
Asphalt distributors	1	1	1
Backhoes	4	5	4
Brush cutters	1	1	1
Car	1	1	1
Chip spreaders	1	1	1
Chippers	1	1	1
Cranes	1	1	1
Dozers	2	2	3
Dump truck	19	23	19
Equipment trucks	5	8	12
Flat bed trucks	2	4	4
Forklifts	1	1	1
Gradalls	1	2	2
Graders	6	6	2
Hi-lifts	1	1	1
Loaders	5	5	6
Mowers	1	3	3
Pavers/Finishers	1	1	2
Pickup truck	18	19	21
Scrapers	1	1	1
Tractors	10	14	14
Trailers	4	4	4
Road Brooms	1	1	1
Rollers	3	3	3
Salt spreaders	1	1	1
Sport utility vehicles	5	6	7
Trackhoe link belt	0	0	1

(Continued)

Table 21

**Greene County, Tennessee**  
**General Government and Discretely Presented Greene County School Department**  
**Capital Asset Statistics by Function**  
**Last Three Fiscal Years (cont.)**

<u>Function</u>	<u>Fiscal Year Ending</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Component Unit:			
Greene County School Department			
Elementary schools	-	11	11
Middle schools	-	2	2
High schools	-	4	4
Agriculture buildings	-	2	2
Concession buildings	-	1	2
Field houses	-	6	6
Garage buildings	-	1	1
Gymnasium buildings	-	2	2
Mobile class rooms	-	7	7
Music, art, band, buildings	-	4	4
Office building	-	2	2
Play shelters	-	2	2
Storage building	-	1	1
72-85 Passenger buses	-	88	88
Mini Buses	-	15	15
Cars	-	4	4
Vans	-	6	7
Pickups	-	1	1
Dump truck	-	1	1

Sources: Primary government's and Discretely Presented Greene County School Department's capital asset records

Note(s): Information on capital assets was not available for the primary government before 2002-2003 fiscal year. Information on capital assets was not available for the discretely presented Greene County School Department before the 2003-2004 fiscal year.

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## **SINGLE AUDIT SECTION**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

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

September 19, 2005

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Greene County's basic financial statements and have issued our report thereon dated September 19, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Greene County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Greene County's ability to record, process, summarize, and report financial data consistent with the assertions of

management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 05.01, 05.02 and 05.03.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 05.01 to be a material weakness.

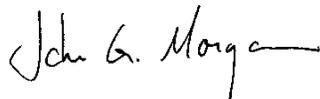
### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greene County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as items 05.04 and 05.05.

We have also noted certain matters that we reported to the management of Greene County in separate communications.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



John G. Morgan  
Comptroller of the Treasury

JGM/rd



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

September 19, 2005

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Greene County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2005. Greene County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Greene County's management. Our responsibility is to express an opinion on Greene County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Greene County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We

believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Greene County's compliance with those requirements.

In our opinion, Greene County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005.

#### Internal Control Over Compliance

The management of Greene County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Greene County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Greene County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. That reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as items 05.01 and 05.06.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we considered the reportable condition described above (items 05.01 and 05.06) to be a material weakness.

#### Schedule of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Greene County, Tennessee, as of and for the year ended June 30, 2005, and have issued our report thereon dated September 19, 2005. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Grants is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "John G. Morgan". The signature is written in a cursive style with a long horizontal flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

OTHER AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
For the Greeneville-Greene County Emergency Communications District

To the Board of Directors of  
Greeneville-Greene County  
Emergency Communications District  
Greeneville, Tennessee

I have audited the financial statements of Greeneville-Greene County Emergency Communications District, as of and for the year ended June 30, 2005, and have issued my report thereon. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Greeneville-Greene County Emergency Communications District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greeneville-Greene County Emergency Communications District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information and use of management and is not intended to be, and should not be, used by anyone other than these specified parties.

Greene County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For the Year Ended June 30, 2005

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
Food Donation (Noncash Assistance)	10.550	(2)	\$ 304,899
Total passed-through State Department of Agriculture			<u>\$ 304,899</u>
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	\$ 418,198
National School Lunch Program	10.555	(2)	1,291,707
Total passed-through State Department of Education			<u>\$ 1,709,905</u>
Total U.S. Department of Agriculture			<u>\$ 2,014,804</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	GG-05-11603-00	\$ 23,070
Total passed-through State Department of Economic and Community Development			<u>\$ 23,070</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 23,070</u>
U.S. Department of Justice:			
Passed-through State Commission on Children and Youth:			
Juvenile Accountability Incentive Block Grants	16.523	GG-04-10473-00	\$ 11,719
Total passed-through State Commission on Children and Youth			<u>\$ 11,719</u>
Passed-through State Office of Criminal Justice Programs:			
Drug Court Discretionary Grant Program	16.585	Z-99-088426-00	\$ 106,127
Total passed-through State Office of Criminal Justice Programs			<u>\$ 106,127</u>
Total U.S. Department of Justice			<u>\$ 117,846</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Highway Planning and Construction	20.205	STP-EN-3000(42)	\$ 75,314
Total passed-through State Department of Transportation			<u>\$ 75,314</u>
Total U.S. Department of Transportation			<u>\$ 75,314</u>
U.S. Department of Education:			
Direct Program:			
Twenty-First Century Community Learning Centers	84.287	N/A	\$ 56,727
Total Direct Program			<u>\$ 56,727</u>

(Continued)

Greene County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.)			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,487,045
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,534,936
Special Education - Preschool Grants	84.173	N/A	37,861
Vocational Education - Basic Grants to States	84.048	N/A	147,876
Rehabilitation Services - Vocational Rehabilitation Grants to State	84.126	N/A	63,418
Safe and Drug-Free Schools and Communities - State Grants	84.186	(2)	79,294
State Grants for Innovative Program	84.298	N/A	155,209
Education Technology State Grants	84.318	Z-04-020849-00	331,542
Advanced Placement Incentive Programs	84.330	N/A	11,737
Improving Teacher Quality State Grants	84.367	N/A	262,446
Total passed-through State Department of Education			\$ 4,111,364
Total U.S. Department of Education			\$ 4,168,091
U. S. Department of Homeland Security:			
Passed-through State Department of Military:			
State Domestic Preparedness Equipment Support Program	97.004	Z-04-020096-00 Z-04-022444-00	\$ 286,198
Homeland Security Preparedness Technical Assistance	97.007	Z-04-020185-00	8,140
Emergency Management Performance Grants	97.042	Z-04-020291-00	32,901
Total passed-through State Department of Military			\$ 327,239
Total U. S. Department of Homeland Security			\$ 327,239
Total Expenditures of Federal Awards			\$ 6,726,364
<u>State Grants:</u>			
Juvenile Services Program - State Children's Services Commission	N/A	(2)	\$ 15,092
State Reappraisal Grant - Comptroller of Treasury	N/A	(2)	42,966
Litter Grant Program - State Dept. of Transportation	N/A	(2)	24,628
Model Dropout Prevention Program - State Dept. of Education	N/A	(2)	5,999
Family Resource Center - State Dept. of Education	N/A	(2)	32,778
Health Department Programs - State Dept. of Health	N/A	(2)	243,767
Library Archive Grant - State Archives	N/A	(2)	1,500
Total State Grants			\$ 366,730

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles  
using the modified accrual basis of accounting.

(2) Information not available.

Greene County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2005

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Greene County, Tennessee, for the year ended June 30, 2004, which have not been corrected.

**OFFICE OF TRUSTEE**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
04.03	219	Duties were not segregated adequately in the Office of Trustee

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**GREENE COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2005**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

1. An unqualified opinion was issued on the financial statements of Greene County.
2. The audit of the financial statements disclosed reportable conditions in internal control. One of these conditions was considered to be a material weakness.
3. The audit did not disclose any instances of noncompliance that are material to the financial statements of Greene County.
4. The audit disclosed one reportable condition in internal control over major programs. This condition was also considered to be a material weakness.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed one audit finding that is required to be reported under Section 510(a) of OMB Circular A-133.
7. The Food Donation (CFDA No. 10.550); the Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555); the Special Education Cluster: Special Education - Grants to States and Special Education Preschool Grants (CFDA Nos. 84.027 and 84.173); State Grants for Innovative Programs (CFDA No. 84.298); Education Technology State Grants (CFDA No. 84.318); and State Domestic Preparedness Equipment Support Program (CFDA No. 97.004) were determined to be major programs.
8. A threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.
9. Greene County did not qualify as a low-risk auditee.

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

Findings and recommendations, as a result of our examination, of Greene County are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. The written response of the director of schools is paraphrased in this report. Other officials offered oral responses to certain findings and recommendations; however, these oral responses have not been included in this report.

### **OFFICE OF DIRECTOR OF SCHOOLS**

**FINDING 05.01**      **CASH MANAGEMENT DEFICIENCIES WERE NOTED IN THE SCHOOL FEDERAL PROJECTS FUND**  
(Internal Control – Material Weakness Under Government Auditing Standards and OMB Circular A-133)

School Department personnel did not adequately monitor the cash needs of the Special Education - Grants to States program reflected in the School Federal Projects Fund. During the year, the School Department filed requests for funds based on estimated needs for monthly payroll without consideration of cash balances on hand. The School Department then made one request for the remaining project funds. These procedures resulted in excess balances accumulating by year-end. At June 30, 2005, the Special Education - Grants to State program had a cash balance exceeding \$809,000. The Office of Management and Budget's Circular A-133 and Circular A-102 require recipients minimize the amount of time between requests for grant funds and disbursements.

### **RECOMMENDATION**

School Department personnel should more closely monitor the cash needs of the Special Education - Grants to States program to minimize the time between the requests for grant funds and disbursements as required by Circular A-133 and Circular A-102. Requests for funds should be based on more realistic estimates of cash needs of the program.

### **MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS**

District special education operations have the potential to generate explosive and immediate needs for revenue. However, in the future, specific cash needs will be monitored more closely to establish a schedule of expenditures that will minimize the time between the request for grant funds and disbursements. This aspect of cash control will be achieved through periodic consultation with the budget director.

## **OFFICE OF TRUSTEE**

**FINDING 05.02**      **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE OFFICE OF TRUSTEE**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

Duties were not segregated adequately among the official and employees in the Office of Trustee. The official and employees responsible for maintaining the accounting records of this office were also involved in receipting, depositing, and/or disbursing funds. We realize that due to limited resources and personnel, management may not be able to properly segregate duties among employees. However, our professional standards require that we bring this matter to the reader's attention in this report.

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## **OFFICE OF COUNTY CLERK**

**FINDING 05.03**      **BANK STATEMENTS WERE NOT RECONCILED WITH THE GENERAL LEDGER**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

The office bookkeeper was on medical leave for the majority of the year. In her absence, the employee assigned to perform the bookkeeping duties recorded bank account transactions in the checkbook, but did not properly post and maintain the computerized general ledger for the months of November 2004 through May 2005. This employee reconciled the monthly bank statements with the amounts recorded in the checkbook but did not reconcile the bank statements with the general ledger. Consequently, several posting errors were not detected during those months. When the bookkeeper returned to work in August 2005, the June 30, 2005, general ledger assets were overstated by approximately \$3,128. The bookkeeper identified the transactions that had not been posted to the general ledger and posted the correcting entries prior to our audit.

## **RECOMMENDATION**

All financial activity should be properly recorded in the computerized general ledger. Monthly bank statements should be reconciled with the general ledger, and any errors noted should be corrected promptly.

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**FINDING 05.04      REVENUE COLLECTIONS WERE NOT PROMPTLY  
REMITTED**  
(Noncompliance Under Government Auditing Standards)

The county clerk failed to remit state and county revenues collected in compliance with state statute. Section 67-4-213(d), Tennessee Code Annotated, provides that revenues collected for state and county officials be paid over to the receiving agency within 15 days after the last day of each calendar month. Revenues were reported and paid from 17 to 42 days after months-end.

**RECOMMENDATION**

The county clerk should promptly remit state and county revenues collected as required by state statute.

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**FINDING 05.05      UNCLAIMED FUNDS WERE NOT REMITTED TO THE STATE  
TREASURER'S OFFICE**  
(Noncompliance Under Government Auditing Standards)

The county clerk did not remit unclaimed funds to the state Treasurer's Office. Section 66-29-110, Tennessee Code Annotated (TCA), provides that any funds held by the courts for one year and unclaimed by the owner are considered abandoned. Section 66-29-113, TCA, further requires these funds to be reported and paid to the state Treasurer's Office. At June 30, 2005, the county clerk held unclaimed funds of \$19,890.

**RECOMMENDATION**

Any funds the county clerk is unable to identify or any unclaimed funds that the county clerk has held for one year or more should be reported and paid to the state Treasurer's Office in compliance with state statutes.

**PART III, FINDING AND QUESTIONED  
COSTS FOR FEDERAL AWARDS**

<u>Federal/Pass-through Agency</u>	<u>Finding Number</u>	<u>Federal CFDA Number</u>	<u>Criteria</u>	<u>Explanation</u>	<u>Amount Questioned</u>
U.S. Department of Education Passed-through State Department of Education	05.06	84.027	Circular A-133, Section 300 (b), and Compliance Supplement Part 3 (C)	Material Weakness in Internal Control, see Finding No. 05.01: Weaknesses Existed in Controls over Cash Management of the Special Education - Grants to States Program	\$ 0

**GREENE COUNTY, TENNESSEE  
AUDITEE REPORTING RESPONSIBILITIES  
For the Year Ended June 30, 2005**

There were no audit findings relative to federal awards presented in the prior audit's Schedule of Findings and Questioned Costs.

**Director of Schools – Corrective Action Plan for Current-year Finding**

**FINDINGS 05.01 and 05.06**

District special education operations have the potential to generate explosive and immediate needs for revenue. However, in the future specific cash needs will be monitored more closely to establish a schedule of expenditures that will minimize the time between the request for grant funds and disbursements. This aspect of cash control will be achieved through periodic consultation with the Budget Director.