

**ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2009



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ANNUAL FINANCIAL REPORT
GREENE COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2009

DEPARTMENT OF AUDIT
JUSTIN P. WILSON
Comptroller of the Treasury

DIVISION OF COUNTY AUDIT
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Assistant to the Comptroller

JAMES R. ARNETTE
Director

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Audit Manager

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Auditor 4

BRAD BURKE, CPA, CIA
PHILLIP TOBY, CGFM
GREG BRUSH
State Auditors

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

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Audit Highlights

Annual Financial Report
Greene County, Tennessee
For the Year Ended June 30, 2009

Scope

We have audited the basic financial statements of Greene County as of and for the year ended June 30, 2009.

Results

Our report on Greene County's financial statements is unqualified. Our audit resulted in one finding and recommendation, which we have reviewed with Greene County management. The detailed finding and recommendation are included in the Single Audit section of this report.

Finding

The following is a summary of the audit finding:

OFFICE OF TRUSTEE

- ◆ Some county funds were not invested in accordance with state statute.

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INTRODUCTORY SECTION

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Greene County Officials

June 30, 2009

Officials

Alan Broyles, County Mayor
David Weems, Superintendent of Highways
Dr. Joe Parkins, Director of Schools
Dan Walker, Trustee
Ralph Bowers, Assessor of Property
David Thompson, County Clerk
Gail Davis Jeffers, Circuit and General Sessions Courts Clerk
Kay Armstrong, Clerk and Master
Joy Rader, Register
Steven Burns, Sheriff
Mary Shelton, Director of Accounts and Budgets
Diane Swatzell, Purchasing Agent

Board of County Commissioners

Alan Broyles, County Mayor, Chairman
Betty Alexander
Bill Brown
John Carter
John Cox
William Dabbs
Marion Edens
Margaret Greenway
Brenda Grogan
Rennie Hopson
Clark Justis

Jan Kiker
Phil King
Fred Malone
Robert Morgan, II
Kevin Morrison
William Moss
Sam Riley
Hilton Seay
John Waddle, Jr.
Jerry Weems
Charles White

Budget and Finance Committee

Alan Broyles, County Mayor, Chairman
Mary Shelton, Director of Accounts and Budgets
John Cox

William Dabbs
Phil King
Hilton Seay

Board of Education

Kathy Crawford, Chairman
Kathy Austin
Rex Hopson
David Johnson

Debra Knight
Richard Morrison
Claude Weems, Jr.

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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 37243-1402
PHONE (615) 401-7841**

INDEPENDENT AUDITOR'S REPORT

February 26, 2010

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, 2009, 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 2.2 percent and 1.5 percent, respectively, 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, 2009, and the respective changes in financial position 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 February 26, 2010, 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 the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (for the primary government); Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations; and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments.

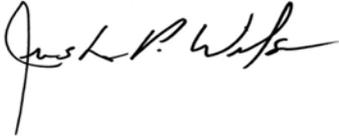
The management of Greene County did not prepare a management's discussion and analysis. The management's discussion and analysis section is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

The budgetary comparison, pension, and other postemployment benefits information on pages 83 through 93 are not required parts of the basic financial statements but they do provide supplementary information required by accounting principles generally accepted in the United States of America. 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), and miscellaneous schedules 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 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 has 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 it.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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BASIC FINANCIAL STATEMENTS

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Exhibit A

Greene County, Tennessee
Statement of Net Assets
June 30, 2009

	Primary Governmental Activities	Component Units	
		Greene County School Department	Emergency Communications District
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 28,728	\$ 741,812	\$ 545,175
Equity in Pooled Cash and Investments	15,651,144	2,862,053	0
Accounts Receivable	766,527	36,283	22,486
Allowance for Uncollectibles	(25,682)	0	0
Due from Other Governments	1,913,886	1,402,852	79,916
Property Taxes Receivable	12,698,002	5,583,300	0
Allowance for Uncollectible Property Taxes	(360,338)	(158,920)	0
Prepaid Items	31,287	0	4,280
Deferred Charges - Debt Issuance Cost	342,471	0	0
Capital Assets			
Assets Not Depreciated:			
Land	500,320	886,166	0
Construction in Progress	5,281	0	0
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	5,978,791	29,667,874	0
Other Capital Assets	2,674,636	4,273,376	353,438
Infrastructure	28,388,980	0	0
Total Assets	<u>\$ 68,594,033</u>	<u>\$ 45,294,796</u>	<u>\$ 1,005,295</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 375,388	\$ 132	\$ 741
Accrued Payroll	248,897	0	10,842
Accrued Interest Payable	91,065	0	0
Payroll Deductions Payable	96,749	2,626	3,864
Contracts Payable	51,641	61,518	0
Claims and Judgments Payable	1,512,652	0	0
Due to State of Tennessee	4,897	0	0
Other Current Liabilities	0	732,300	0
Deferred Revenue - Current Property Taxes	11,843,647	5,205,757	0
Unearned Revenue	29,926	0	0
Unamortized Premium on Debt	678,817	0	0
Noncurrent Liabilities:			
Due Within One Year	3,226,184	271,207	18,430
Due in More than One Year (net of deferred amount on refunding)	33,004,817	226,056	0
Total Liabilities	<u>\$ 51,164,680</u>	<u>\$ 6,499,596</u>	<u>\$ 33,877</u>

(Continued)

Exhibit A

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

	Primary Governmental Activities	Component Units	
		Greene County School Department	Emergency Communications District
<u>NET ASSETS</u>			
Invested in Capital Assets, net of related debt	\$ 25,279,956	\$ 0	\$ 0
Invested in Capital Assets	0	34,827,416	353,438
Restricted for:			
Highways	3,645,125	0	0
Debt Service	1,184,138	0	0
Solid Waste/Sanitation	325,980	0	0
Drug Control	176,702	0	0
District Attorney General	132,555	0	0
Self-Insurance	729,592	0	0
Performing Arts	187,489	0	0
Capital Projects	0	13,348	0
State and Federal Financial Assistance Programs	0	1,229,730	0
Unclaimed Property	195,974	0	0
Other Purposes	158,615	0	0
Unrestricted	<u>(14,586,773)</u>	<u>2,724,706</u>	<u>617,980</u>
Total Net Assets	<u>\$ 17,429,353</u>	<u>\$ 38,795,200</u>	<u>\$ 971,418</u>

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, 2009

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets									
	Program Revenues					Primary Government		Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Greene County School Department	Emergency Communications District			
Primary Government:										
Governmental Activities:										
General Government	\$ 1,669,002	\$ 545,031	\$ 10,817	\$ 0	\$ (1,113,154)	\$ 0	\$ 0	0	0	0
Finance	1,753,215	1,388,197	26,108	0	(338,910)	0	0	0	0	0
Administration of Justice	1,634,801	1,941,251	9,000	0	315,450	0	0	0	0	0
Public Safety	10,380,707	2,975,031	114,664	0	(7,291,012)	0	0	0	0	0
Public Health and Welfare	6,611,160	3,386,068	364,825	685,799	(2,174,468)	0	0	0	0	0
Social, Cultural, and Recreational Services	354,497	0	0	0	(354,497)	0	0	0	0	0
Agriculture and Natural Resources	191,617	0	0	0	(191,617)	0	0	0	0	0
Other Operations	1,233,702	0	0	0	(1,233,702)	0	0	0	0	0
Highways	5,918,910	2,583	2,178,769	302,144	(3,435,414)	0	0	0	0	0
Education	834,232	0	0	0	(834,232)	0	0	0	0	0
Interest on Long-term Debt	1,634,379	0	0	0	(1,634,379)	0	0	0	0	0
Debt Service	117,213	0	0	0	(117,213)	0	0	0	0	0
Total Primary Government	\$ 32,333,435	\$ 10,238,161	\$ 2,704,183	\$ 987,943	\$ (18,403,148)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Component Units:										
Greene County School Department	\$ 51,774,415	\$ 1,871,852	\$ 7,683,537	\$ 728,241	\$ 0	\$ (41,490,785)	\$ 0	0	0	0
Emergency Communications District	780,703	466,917	120,041	0	0	0	0	0	(193,745)	0
Total Component Units	\$ 52,555,118	\$ 2,338,769	\$ 7,803,578	\$ 728,241	\$ 0	\$ (41,490,785)	\$ 0	\$ 0	\$ (193,745)	\$ 0

(Continued)

Exhibit B

Greene County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets					
	Program Revenues			Component Units		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total	Greene County School Department	Emergency Communications District
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 9,721,021	\$ 5,237,839	\$ 0
Property Taxes Levied for Debt Service				2,234,595	0	0
Local Option Sales Taxes				1,576,375	4,975,064	0
Franchise Taxes				213,596	0	0
Other Local Taxes				5,194	5,856	0
Wheel Tax				1,261,418	0	0
Litigation Taxes				707,928	0	0
Business Tax				489,322	0	0
Hotel/Motel Tax				357,623	0	0
Mineral Severance Tax				88,529	0	0
Wholesale Beer Tax				232,658	0	0
Grants and Contributions Not Restricted to Specific Programs				1,415,805	30,627,488	159,083
Unrestricted Investment Income				330,052	168,317	13,553
Miscellaneous				3,734	475,758	5,648
Total General Revenues				\$ 18,637,850	\$ 41,490,322	\$ 178,284
Change in Net Assets				\$ 234,702	\$ (463)	\$ (15,461)
Net Assets, July 1, 2008				17,194,651	38,795,663	986,879
Net Assets, June 30, 2009				\$ 17,429,353	\$ 38,795,200	\$ 971,418

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, 2009

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway / Public Works	Education Debt Service	Other Governmental Funds	
Cash	\$ 254	\$ 26,374	\$ 0	\$ 0	\$ 2,100	\$ 28,728
Equity in Pooled Cash and Investments	5,502,608	2,200,451	3,391,969	1,026,915	3,529,201	15,651,144
Accounts Receivable	718,637	0	0	0	47,890	766,527
Allowance for Uncollectibles	(25,682)	0	0	0	0	(25,682)
Due from Other Governments	1,298,598	948	422,334	106,104	85,902	1,913,886
Due from Other Funds	9,897	384	0	30,637	61,025	101,943
Property Taxes Receivable	7,228,096	359,757	1,854,681	1,843,675	1,411,793	12,698,002
Allowance for Uncollectible Property Taxes	(205,736)	(10,240)	(52,791)	(51,387)	(40,184)	(360,338)
Prepaid Items	18,946	0	9,338	0	3,003	31,287
Total Assets	\$ 14,545,618	\$ 2,577,674	\$ 5,625,531	\$ 2,955,944	\$ 5,100,730	\$ 30,805,497

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Allowance for Uncollectibles
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Prepaid Items

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Contracts Payable
 Claims and Judgments Payable
 Due to Other Funds
 Due to State of Tennessee
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Other Deferred Revenues

Total Liabilities

\$ 190,781	\$ 0	\$ 88,579	\$ 0	\$ 0	\$ 96,028	\$ 375,388
202,536	0	33,958	0	0	12,403	248,897
77,620	0	15,711	0	0	3,418	96,749
0	0	0	0	0	51,641	51,641
0	1,512,652	0	0	0	0	1,512,652
61,409	0	0	0	0	40,534	101,943
0	0	0	0	0	4,897	4,897
6,739,331	335,430	1,729,267	1,723,291	1,316,328	1,316,328	11,843,647
252,367	12,561	64,755	62,717	49,292	49,292	441,692
922,222	0	193,600	51,783	9,382	9,382	1,176,387
\$ 8,446,266	\$ 1,860,643	\$ 2,125,870	\$ 1,837,791	\$ 1,583,923	\$ 1,583,923	\$ 15,854,493

(Continued)

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway / Public Works	Education Debt Service	Other	Governmental Funds	
\$	158,044	0	795,173	0	223,103	0	1,176,320
Reserved for Encumbrances	55,924	0	0	0	0	0	55,924
Reserved for Drug Court	10,066	0	0	0	0	0	10,066
Reserved for Sexual Offender Registration	17,881	0	0	0	0	0	17,881
Reserved for Courtroom Security	38,530	0	0	0	0	0	38,530
Reserved for Automation Purposes - General Sessions Court	5,539	0	0	0	0	0	5,539
Reserved for Automation Purposes - Sheriff	0	0	0	0	93,266	0	93,266
Reserved for Capital Outlay	226,649	0	0	0	44,223	0	270,872
Reserved for Other General Purposes							
Unreserved, Reported In:							
General Fund	5,586,719	0	0	0	0	0	5,586,719
Special Revenue Funds	0	717,031	2,704,488	0	1,484,057	0	4,905,576
Debt Service Funds	0	0	0	1,118,153	1,169,948	0	2,288,101
Capital Projects Funds	0	0	0	0	502,210	0	502,210
Total Fund Balances	\$ 6,099,352	\$ 717,031	\$ 3,499,661	\$ 1,118,153	\$ 3,516,807	\$ 0	\$ 14,951,004
Total Liabilities and Fund Balances	\$ 14,545,618	\$ 2,577,674	\$ 5,625,531	\$ 2,955,944	\$ 5,100,730	\$ 0	\$ 30,805,497

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

Exhibit C-2

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
June 30, 2009

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)		\$ 14,951,004
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 500,320	
Add: construction in progress	5,281	
Add: buildings and improvements net of accumulated depreciation	5,978,791	
Add: other capital assets net of accumulated depreciation	2,674,636	
Add: infrastructure net of accumulated depreciation	<u>28,388,980</u>	37,548,008
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	\$ (959,996)	
Less: bonds payable	(11,600,000)	
Less: other loans payable	(23,540,000)	
Add: deferred amount on refunding	821,365	
Add: deferred charges - debt issuance costs	342,471	
Less: compensated absences payable	(814,470)	
Less: other postemployment benefits liability	(137,900)	
Less: accrued interest on bonds, notes, and other loans payable	(91,065)	
Less: other deferred revenue - premium on debt	<u>(678,817)</u>	(36,658,412)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		
Add: deferred revenue	\$ 1,618,679	
Less: unearned revenue	<u>(29,926)</u>	<u>1,588,753</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 15,840,600</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, 2009

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway / Public Works	Education		Other Governmental Funds		
				Debt Service				
<u>Revenues</u>								
Local Taxes	\$ 9,321,604	\$ 340,727	\$ 2,477,817	\$ 2,379,161	\$ 0	\$ 2,291,950	\$ 16,811,259	
Licenses and Permits	307,211	0	0	0	0	0	307,211	
Fines, Forfeitures, and Penalties	686,024	0	0	0	0	72,740	758,764	
Charges for Current Services	3,449,992	0	0	0	0	167,481	3,617,473	
Other Local Revenues	814,356	102,326	79,445	57,071	0	181,287	1,234,485	
Fees Received from County Officials	2,784,674	0	0	0	0	0	2,784,674	
State of Tennessee	1,686,417	887,570	2,474,718	0	0	6,914	5,055,619	
Federal Government	91,558	0	0	0	0	683,549	775,107	
Other Governments and Citizens Groups	1,311,867	0	9,306	0	0	7,734	1,328,907	
Total Revenues	\$ 20,453,703	\$ 1,330,623	\$ 5,041,286	\$ 2,436,232	\$ 0	\$ 3,411,655	\$ 32,673,499	
<u>Expenditures</u>								
Current:								
General Government	\$ 1,365,325	\$ 1,558,263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,923,588	
Finance	1,748,418	0	0	0	0	0	1,748,418	
Administration of Justice	1,534,173	0	0	0	0	84,145	1,618,318	
Public Safety	9,612,707	0	0	0	0	17,593	9,630,300	
Public Health and Welfare	4,385,860	0	0	0	0	1,752,040	6,137,900	
Social, Cultural, and Recreational Services	89,000	0	0	0	0	0	89,000	
Agriculture and Natural Resources	188,519	0	0	0	0	0	188,519	
Other Operations	875,493	0	0	0	0	0	875,493	
Highways	0	0	4,410,069	0	0	0	4,410,069	
Debt Service:								
Principal on Debt	0	0	0	1,394,720	0	740,000	2,134,720	
Interest on Debt	0	0	0	1,037,571	0	644,118	1,681,689	
Other Debt Service	0	0	0	47,560	0	22,336	69,896	
Capital Projects	0	0	0	0	0	892,290	892,290	
Capital Projects - Donated	0	0	0	0	0	295,940	295,940	
Total Expenditures	\$ 19,799,495	\$ 1,558,263	\$ 4,410,069	\$ 2,479,851	\$ 0	\$ 4,448,462	\$ 32,696,140	
Excess (Deficiency) of Revenues Over Expenditures	\$ 654,208	\$ (227,640)	\$ 631,217	\$ (43,619)	\$ (1,036,807)	\$ (22,641)	\$ (22,641)	

(Continued)

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Special Purpose	Highway / Public Works	Education Debt Service	Other	Governmental Funds	
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 390,000	\$ 0	\$ 0	\$ 295,940	\$ 685,940
Insurance Recovery	2,280	50	8,125	0	0	0	10,455
Transfers In	0	0	0	30,637	0	679,573	710,210
Transfers Out	(679,573)	0	0	0	0	(30,637)	(710,210)
Total Other Financing Sources (Uses)	\$ (677,293)	\$ 50	\$ 398,125	\$ 30,637	\$ 0	\$ 944,876	\$ 696,395
Net Change in Fund Balances	\$ (23,085)	\$ (227,590)	\$ 1,029,342	\$ (12,982)	\$ 0	\$ (91,931)	\$ 673,754
Fund Balance, July 1, 2008	6,122,437	944,621	2,470,319	1,131,135	0	3,608,738	14,277,250
Fund Balance, June 30, 2009	\$ 6,099,352	\$ 717,031	\$ 3,499,661	\$ 1,118,153	\$ 0	\$ 3,516,807	\$ 14,951,004

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

Exhibit C-4

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, 2009

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)		\$ 673,754
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 1,291,959	
Less: current year depreciation expense	<u>(2,754,386)</u>	(1,462,427)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		
Less: decrease in net carrying value of assets	<u>\$ (259,904)</u>	(259,904)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2009	\$ 1,588,753	
Less: deferred delinquent property taxes and other deferred June 30, 2008	<u>(1,629,498)</u>	(40,745)
(4) The issuance of long-term debt (e.g., bonds, 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. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: note proceeds	\$ (685,940)	
Add: change in premium on debt issuances	73,910	
Less: change in deferred debt issuance costs	(33,607)	
Add: principal payments on notes	264,720	
Add: principal payments on other loans	740,000	
Add: principal payments on bonds	1,130,000	
Less: change in deferred amount on refunding debt	<u>(87,620)</u>	1,401,463
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 47,311	
Change in other postemployment benefits liability	(137,900)	
Change in compensated absences payable	<u>13,150</u>	(77,439)
Change in net assets of governmental activities (Exhibit B)		<u>\$ 234,702</u>

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

Exhibit D

Greene County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,387,295
Equity in Pooled Cash and Investments	1,711
Due from Other Governments	1,515,278
Property Taxes Receivable	2,391,541
Allowance for Uncollectible Property Taxes	(68,071)
Restricted Assets	<u>122,698</u>
Total Assets	<u>\$ 5,350,452</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 470
Due to Other Taxing Units	3,836,612
Due to Litigants, Heirs, and Others	1,509,993
Due to Joint Ventures	<u>3,377</u>
Total Liabilities	<u>\$ 5,350,452</u>

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

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GREENE COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2009

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.

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 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 the following address:

Administrative Office:

Greeneville-Greene County Emergency
Communications District
111 Union Street
Greeneville, TN 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. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in the 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.

Greene County issues all debt for the discretely presented Greene County School Department. Net debt issues (\$295,940) were contributed by the county to the School Department during the year ended June 30, 2009.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary funds financial statements, except for agency funds, which have no measurement focus. 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. Funds are organized into three major categories: governmental, proprietary, and fiduciary. However, Greene County has no proprietary funds to report. An emphasis is placed on major funds within the governmental category.

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. Fiduciary funds in total are reported in a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues, 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 grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to

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

Fiduciary fund financial statements are reported using the economic resources measurement focus (except for agency funds, which have no 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 revenues 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.

Special Purpose Fund – This fund accounts for the financial transactions pertaining to Greene County’s and the Greene County School Department’s workers’ compensation and general liability insurance coverage plans.

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

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

Additionally, Greene County reports the following fund types:

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 fund:

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.

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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.

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented 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 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.

2. Receivables and Payables

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

All ambulance and property taxes receivable are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 1.51 percent of 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.

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable totaling \$1,512,652 are discussed in Note V.A. Risk Management. The \$732,300 balance in Other Current Liabilities on the Statement of Net Assets for the School Department represents the remaining balance in the teachers' insurance clearing account.

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 of more than 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 the discretely presented School Department's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. There is no liability for unpaid accumulated sick leave since neither Greene County nor the 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 the School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

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 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.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are

reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

8. Net Assets and Fund Equity

In the government-wide 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, 2009, Greene County had \$23,919,996 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. Designations of fund balance represent tentative management plans that are subject to change. The following table reflects designations on June 30, 2009:

<u>Fund/Purpose</u>	<u>Amount</u>
General Purpose School:	
Extended School Program	\$ 106,523
Bridges to Success	11,986

On the Balance Sheet – Governmental Funds (Exhibit C-1), the account Reserved for Other General Purposes consists primarily of amounts in the General Fund for unclaimed funds returned by the State of Tennessee (\$195,974) and amounts in the nonmajor governmental funds for recreation and arts programs (\$44,223).

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 the balance sheet of government funds with the government-wide Statement of Net Assets.

Discretely Presented Greene County School Department

Exhibit I-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of government funds with 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 the net change in fund balances – total governmental funds with the change in net assets of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Greene County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the 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 County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, County Mayor/Executive, County Attorney, and Election Commission etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations in several major appropriation categories (the legal level of control) in the following funds:

<u>Major Appropriation Category</u>	<u>Amount Overspent</u>
<u>Primary Government</u>	
General Fund:	
Courtroom Security	\$ 5,725
Inspection and Regulation	2,177
Ambulance/Emergency Medical Services	6,957

<u>Major Appropriation Category (Cont.)</u>	<u>Amount Overspent</u>
---	-----------------------------

Discretely Presented School Department

General Purpose School Fund:	
Community Services	\$ 8,993
Regular Capital Outlay	34,344

Such overexpenditures are a violation of state statutes. These overexpenditures were funded by available fund balances.

C. An Investment Did not Meet Criteria of State Statutes

As disclosed in Note IV.A., Greene County had an investment at June 30, 2009, which had a maturity date that exceeded the two-year limit established by state statute. The county sold the investment subsequent to June 30, 2009.

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 reflected on the balance sheets or statements of net assets represents 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. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts

covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; 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.

Investment Balances. As of June 30, 2009, Greene County had the following investments carried at fair value. All investments are in the county trustee’s investment pool. Separate disclosures concerning pooled investments cannot be made for Greene County and the discretely presented Greene County School Department since both pool their deposits and investments through the county trustee.

Investment	Maturities	Fair Value
Federal Home Loan Mortgage Corporation	2-15-37	\$ 1,576,295

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Greene County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Greene County has invested in collateralized mortgage obligations, which are highly sensitive to interest rate changes.

The maturity date on the investment was not in compliance with the two year limit established by state statute. The investment was sold in November 2009.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Greene County has no investment policy that would further limit its investment choices. As of June 30, 2009, Greene County's investment in the Federal Home Loan Mortgage Corporation was unrated.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. Greene County places no limit on the amount the county may invest in one issuer. One hundred percent of the county's investments are in the Federal Home Loan Mortgage Corporation.

B. Capital Assets

Capital assets activity for the year ended June 30, 2009, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Capital Assets Not Depreciated:				
Land	\$ 500,320	\$ 0	\$ 0	\$ 500,320
Construction in Progress	2,688,574	121,390	(2,804,683)	5,281
Total Capital Assets Not Depreciated	\$ 3,188,894	\$ 121,390	\$ (2,804,683)	\$ 505,601
Capital Assets Depreciated:				
Buildings and Improvements	\$ 9,739,009	\$ 1,362,216	\$ 0	\$ 11,101,225
Infrastructure	57,981,680	1,963,980	(572,274)	59,373,386
Other Capital Assets	10,635,833	649,056	(8,250)	11,276,639
Total Capital Assets Depreciated	\$ 78,356,522	\$ 3,975,252	\$ (580,524)	\$ 81,751,250

Governmental Activities: (Cont.)

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 4,771,599	\$ 350,835	\$ 0	\$ 5,122,434
Infrastructure	29,814,088	1,490,938	(320,620)	30,984,406
Other Capital Assets	7,689,390	912,613	0	8,602,003
Total Accumulated Depreciation	<u>\$ 42,275,077</u>	<u>\$ 2,754,386</u>	<u>\$ (320,620)</u>	<u>\$ 44,708,843</u>
Total Capital Assets Depreciated, Net	<u>\$ 36,081,445</u>	<u>\$ 1,220,866</u>	<u>\$ (259,904)</u>	<u>\$ 37,042,407</u>
Governmental Activities Capital Assets, Net	<u>\$ 39,270,339</u>	<u>\$ 1,342,256</u>	<u>\$ (3,064,587)</u>	<u>\$ 37,548,008</u>

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

Governmental Activities:

General Government	\$ 134,340
Finance	12,544
Administration of Justice	10,575
Public Safety	556,712
Public Health and Welfare	283,906
Highways/Public Works	<u>1,756,309</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,754,386</u>

Discretely Presented Greene County School Department

Governmental Activities:

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Capital Assets Not Depreciated:				
Land	\$ 886,166	\$ 0	\$ 0	\$ 886,166
Construction in Progress	875,987	1,747,973	(2,623,960)	0
Total Capital Assets Not Depreciated	<u>\$ 1,762,153</u>	<u>\$ 1,747,973</u>	<u>\$ (2,623,960)</u>	<u>\$ 886,166</u>

Governmental Activities: (Cont.)

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Capital Assets Depreciated:				
Buildings and Improvements	\$ 44,366,593	\$ 2,629,471	\$ 0	\$ 46,996,064
Other Capital Assets	10,356,274	1,039,022	(129,946)	11,265,350
Total Capital Assets Depreciated	<u>\$ 54,722,867</u>	<u>\$ 3,668,493</u>	<u>\$ (129,946)</u>	<u>\$ 58,261,414</u>
Less Accumulated Depreciated For:				
Buildings and Improvements	\$ 16,364,185	\$ 964,005	\$ 0	\$ 17,328,190
Other Capital Assets	6,026,068	1,094,706	(128,800)	6,991,974
Total Accumulated Depreciation	<u>\$ 22,390,253</u>	<u>\$ 2,058,711</u>	<u>\$ (128,800)</u>	<u>\$ 24,320,164</u>
Total Capital Assets Depreciated, Net	<u>\$ 32,332,614</u>	<u>\$ 1,609,782</u>	<u>\$ (1,146)</u>	<u>\$ 33,941,250</u>
Governmental Activities Capital Assets, Net	<u>\$ 34,094,767</u>	<u>\$ 3,357,755</u>	<u>\$ (2,625,106)</u>	<u>\$ 34,827,416</u>

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

Governmental Activities:

Instruction	\$ 1,407,006
Support Services	373,094
Operation of Non-Instructional Services	<u>278,611</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,058,711</u>

C. Construction Commitments

Primary Government

At June 30, 2009, Greene County had uncompleted construction commitments reflected in the Highway/Public Works Fund related to bridge programs totaling \$510,000. Funding for these future expenditures is expected to be received from federal grants (\$408,000) and from available fund balance (\$102,000).

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2009, is as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 9,897
Special Purpose	General	384
Education Debt Service	Nonmajor governmental	30,637
Nonmajor governmental	General	61,025

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

Interfund Transfers:

Interfund transfers for the year ended June 30, 2009, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In	
	Education Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 679,573
Nonmajor governmental funds	30,637	0
Total	<u>\$ 30,637</u>	<u>\$ 679,573</u>

Discretely Presented Greene County School Department

Transfers Out	Transfers In	
	General Purpose School Fund	Nonmajor Governmental Funds
General Purpose School Fund	\$ 0	\$ 320,000
Nonmajor governmental funds	8,098	0
Total	<u>\$ 8,098</u>	<u>\$ 320,000</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.

E. 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, 2009, will be retired from either the General Debt Service or Education Debt Service funds.

General obligation bonds, capital outlay notes, and other loans outstanding as of June 30, 2009, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-09
General Obligation Bond	4 to 4.375 %	\$ 3,060,000	\$ 580,000
General Obligation Rural School Bonds	3.25 to 5	21,925,000	1,830,000
General Obligation Rural School Bonds, Refunding	2.5 to 5	22,330,000	21,130,000
Capital Outlay Notes	0 to 4.06	1,326,468	959,996
Other Loans Payable -Variable - Fixed by Swap	5.921	9,000,000	1,600,000
Other Loans Payable - Fixed Rate	4 to 5.25	10,000,000	10,000,000

In prior years, Greene County had borrowed \$9,000,000 and \$10,000,000, respectively, in loan agreements with the Sevier County Public Building Authority and the Blount County Public Building Authority to finance road improvements, re-surfacing, and to refinance bonds and other loans. 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, letter of credit, and debt remarketing) in connection with the Sevier County Public Building Authority loan. The following table summarizes loan agreements outstanding at June 30, 2009:

Description	Amount of Loan Agreement	Outstanding Principal 6-30-09	Interest Type	Rate as of 6-30-09	Fees on Variable Rate Debt
<u>Sevier County Public Building Authority</u>					
Highway Projects	\$9,000,000	\$ 1,600,000	Synthetic Fixed by Swap	5.921%	1.138%
<u>Blount County Public Building Authority</u>					
Highway Projects and Refunding	10,000,000	<u>10,000,000</u>	Fixed	4 to 5.25	N/A
Total		<u><u>\$ 11,600,000</u></u>			

The annual requirements to amortize all general obligation bonds, notes, and other loans outstanding as of June 30, 2009, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Notes		
	Principal	Interest	Total
2010	\$ 749,896	\$ 16,955	\$ 766,851
2011	51,550	6,803	58,353
2012	33,725	5,826	39,551
2013	25,821	4,808	30,629
2014	26,881	3,749	30,630
2015-2017	72,123	4,451	76,574
Total	<u><u>\$ 959,996</u></u>	<u><u>\$ 42,592</u></u>	<u><u>\$ 1,002,588</u></u>

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2010	\$ 780,000	\$ 579,311	\$ 18,200	\$ 1,377,511
2011	820,000	533,127	9,328	1,362,455
2012	275,000	484,575	0	759,575
2013	905,000	473,575	0	1,378,575
2014	955,000	437,375	0	1,392,375
2015-2019	5,340,000	1,427,375	0	6,767,375
2020-2021	2,525,000	178,250	0	2,703,250
Total	<u>\$ 11,600,000</u>	<u>\$ 4,113,588</u>	<u>\$ 27,528</u>	<u>\$ 15,741,116</u>

Year Ending June 30	Bonds		
	Principal	Interest	Total
2010	\$ 1,170,000	\$ 1,007,638	\$ 2,177,638
2011	1,140,000	964,231	2,104,231
2012	1,795,000	921,713	2,716,713
2013	1,280,000	851,053	2,131,053
2014	1,340,000	805,950	2,145,950
2015-2019	6,715,000	3,235,466	9,950,466
2020-2024	6,860,000	1,756,950	8,616,950
2025-2026	3,240,000	214,156	3,454,156
Total	<u>\$ 23,540,000</u>	<u>\$ 9,757,157</u>	<u>\$ 33,297,157</u>

There is \$2,288,101 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$490, 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, including bonds, notes, and other loans, totaled \$695, based on the 2000 federal census for residents living outside the Greeneville school district and \$194 for residents living inside the Greeneville school district.

Swap Agreement

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. 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 Securities Industry and Financial Markets Association™ (the "SIFMA"). The bonds and the related swap agreement mature on June 1, 2011. As of June 30, 2009, rates were as follows:

	<u>Terms</u>	<u>Rates</u>
Interest rate swap:		
Fixed payment to counterparty	Fixed	2.895 %
Variable payment from counterparty		<u>(0.224)</u>
Net interest rate swap payments		2.671
Variable-rate bond coupon payments		<u>3.250</u>
 Synthetic interest rate on bonds		 <u><u>5.921 %</u></u>

Fair value. As of June 30, 2009, the swap had a negative fair value of \$49,125. 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.

Credit risk. As of June 30, 2009, 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 becomes 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. 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 at the time the interest rate swap agreement was entered into. As of June 30, 2009, Ambac's credit rating had been severely downgraded and was rated BBB by Standard and Poor's and Ba3 by Moody's Investor Service. The counterparty has posted all collateral requirements with a third-party custodian.

Basis risk. As noted above, the swap exposes the county to basis risk should rates on the bonds increase to above 70 percent of LIBOR, thus increasing

the synthetic rate on the bonds. If a change occurs that results in the rate on the bonds to be below 70 percent of LIBOR, then the synthetic rate on the bonds will decrease.

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, 2009, 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		Total
	Principal	Interest	Swap Payment		
2010	\$ 780,000	\$ 52,000	\$ 42,736	\$	874,736
2011	820,000	26,650	21,902		868,552
Total	\$ 1,600,000	\$ 78,650	\$ 64,638	\$	1,743,288

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2009, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2008	\$ 24,670,000	\$ 538,776
Additions	0	685,940
Deductions	(1,130,000)	(264,720)
Balance, June 30, 2009	\$ 23,540,000	\$ 959,996
Balance Due Within One Year	\$ 1,170,000	\$ 749,896

Governmental Activities (Cont.)

	Other Loans	Compensated Absences
Balance, July 1, 2008	\$ 12,340,000	\$ 827,620
Additions	0	538,518
Deductions	(740,000)	(551,668)
Balance, June 30, 2009	<u>\$ 11,600,000</u>	<u>\$ 814,470</u>
Balance Due Within One Year	<u>\$ 780,000</u>	<u>\$ 526,288</u>

	Other Postemployment Benefits
Balance, July 1, 2008	\$ 0
Additions	177,100
Deductions	(39,200)
Balance, June 30, 2009	<u>\$ 137,900</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2009	\$ 37,052,366
Less: Balance Due Within One Year	(3,226,184)
Less: Deferred Amount on Refunding	<u>(821,365)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 33,004,817</u>

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

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 included in the county's financial statements. At June 30, 2009, the following outstanding bonds are considered defeased:

Rural Schools Bonds - 2001 (callable 6-1-2011)	\$14,675,000
Rural Schools Bonds (B) - 2001 (callable 6-1-2011)	2,075,000

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, 2009, was as follows:

Governmental Activities:

	<u>Termination Benefits</u>	<u>Compensated Absences</u>
Balance, July 1, 2008	\$ 330,878	\$ 66,560
Additions	160,826	76,032
Deductions	<u>(260,370)</u>	<u>(67,268)</u>
Balance, June 30, 2009	<u>\$ 231,334</u>	<u>\$ 75,324</u>
Balance Due Within One Year	<u>\$ 198,977</u>	<u>\$ 72,231</u>

	<u>Other Postemployment Benefits</u>
Balance, July 1, 2008	\$ 47,896
Additions	820,057
Deductions	<u>(677,348)</u>
Balance, June 30, 2009	<u>\$ 190,605</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2009	\$ 497,263
Less: Balance Due Within One Year	<u>(271,207)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 226,056</u>

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

F. Pledges of Receivables and Future Revenues

Hotel/Motel Tax Revenues Pledged

Greene County pledged the portion of hotel/motel tax that was designated to support or promote the performing arts to repay \$229,000 in capital outlay notes issued in August 2007, to finance the construction of a band room at a county school. The notes are also guaranteed by the county in the event the hotel/motel tax revenues are insufficient to meet the debt service requirements on the notes. The hotel/motel tax collections are projected to produce 100 percent of the debt service requirements over the life of the notes. Total principal and interest requirements for the notes are \$229,727, with annual requirements ranging from \$30,630 in the next fiscal year to \$15,315 in the final year. For the current year, principal and interest paid and hotel/motel tax generated were \$30,630 and \$51,218, respectively.

Component Unit Revenues Pledged for Primary Government Debt

In 2000, the citizens of Greene County voted to increase the local option sales tax rate from 2.5 percent to 2.75 percent. The increase in local option sales tax was restricted to education purposes. In 2001, the Greene County School Department pledged, as security for bonds issued by Greene County, an annual amount not to exceed \$250,000 of restricted funds received from the state for capital outlay purchases and the entire amount of the local option sales tax increase. The bonds issued by Greene County in 2001 totaling \$18 million to provide financing for school construction and the related refunding bonds of \$14,980,000 issued in 2005 are payable through 2026. Total principal and interest remaining on the debt is \$24,027,894 with annual requirements ranging from \$1,238,644 in the next fiscal year to \$1,727,406 in the final year. In 2004, the County Commission granted the School Department a temporary waiver of its pledge to use its restricted funds received from the state to pay principal and interest on the bonds. It is anticipated that the School Department will be required to resume using the restricted funds to pay principal and interest on the bonds in 2010. For the current year, principal and interest paid by the county and local option sales tax allocated to the Education Debt Service Fund were \$1,332,244 and \$553,714, respectively.

The Greene County School Department pledged, as security for bonds issued by Greene County, the annual savings arising from its energy conservation program. The bonds issued by Greene County in 2001 totaling \$3,925,000 to provide financing for energy conservation improvements and the related refunding bonds of \$2,150,000 issued in 2005 are payable through 2012 and 2016, respectively. The School Department pledged its total annual savings until the bonds are retired in 2016. Total principal and interest remaining on the debt is \$3,498,713 with annual requirements ranging from \$391,588 in the next fiscal year to \$489,600 in the final year. In 2004, the County Commission granted the School Department a temporary waiver of its pledge to use its savings from its energy conservation program to pay principal and

interest on the bonds. It is anticipated that the School Department will be required to resume using the pledged revenue to pay principal and interest on the bonds in 2010. For the current year, principal and interest paid by the county were \$311,075.

G. On-Behalf Payments – Discretely Presented Greene County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Greene County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2009, were \$331,890 and \$39,711, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Greene County and the Greene County School Department have established a self-insurance program for risks associated with general liability, property, casualty, 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 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 losses. The county and the 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.

Liabilities of the self-insurance program are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. This fund establishes 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. All of the balance of claims liabilities at fiscal year end is considered to be due within one year. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
<u>Special Purpose Fund</u>				
2007-08	\$ 476,961	\$ 775,152	\$ (271,445)	\$ 980,668
2008-09	980,668	934,623	(402,639)	1,512,652

The county continues to carry commercial insurance for the risk of loss for employee health and accident. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

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

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (primary government only); Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations; and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments became effective for the year ended June 30, 2009.

GASB Statement No. 45 establishes reporting requirements for Other Postemployment Benefits (OPEB). OPEB includes postemployment healthcare, as well as other forms of postemployment benefits (for example, life insurance) when provided separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the county's financial statements. In previous years, Greene County had only recognized the current-year cost (expense) of these benefits. GASB Statement No. 45 was implemented prospectively with a zero net OPEB obligation at transition. The discretely presented Greene County School Department implemented the provisions of GASB Statement No. 45 in the prior year.

GASB Statement No. 49 requires county governments to measure and report their pollution remediation liabilities. A county has a pollution remediation problem if one of five obligating events occurs. The statement requires governments to restate beginning net assets in government-wide and proprietary fund financial statements for pollution remediation liabilities that existed as of July 1, 2008. Previous to Statement No. 49, counties were not required to measure and record pollution remediation liabilities. GASB Statement No. 49 had no effect on the financial statements of Greene County for the year ended June 30, 2009, since the county had none of the obligating events. However, it is reasonably expected that Greene County could have pollution remediation liabilities in subsequent years.

GASB Statement No. 52 requires endowments to report land and other real estate investments at fair value. Previous to Statement No. 52, land and other real estate held by endowments were reported at historical cost. Changes in fair value between years will be reported as investment income (loss). GASB Statement No. 52 had no effect on the financial statements of Greene County for the year ended June 30, 2009, since the county had no endowment investments. However, it is reasonably expected that Greene County could have endowment investments in subsequent years.

C. Subsequent Event

On December 21, 2009, the County Commission approved capital outlay notes not to exceed \$473,844 for school buses. The notes had not been issued as of the date of this report.

D. Contingent Liabilities

On August 18, 2003, the Greene County Commission 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. Based on letters from attorneys, management believes that potential claims not already recorded in the self-insurance program 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 Greeneville-Greene County Airport Authority, Greeneville-Greene

County Library, Greeneville-Greene County Landfill, Kinser Park Commission, and Greeneville-Greene County Sports Complex 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 operating revenue from leasing buildings and hangers and from appropriations from the county and city. For the year ended June 30, 2009, the county remitted \$31,000 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, 2009, the county remitted \$89,000 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 the costs of this operation with the Town of Greeneville, and the city serves as fiscal agent. For the year ended June 30, 2009, the county paid \$679,573 toward the operating costs, which included 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 Town of Greeneville, has entered into two contracts in-lieu-of performance bonds 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 bonds is approximately \$1,719,000, which the county and city each guarantees 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 mayors of the Town of Greeneville and Greene County serve as ex-officio members of the body. The commission generates its operating revenue from concessions, rental fees, and appropriations from the county and city. For the year ended June 30, 2009, the county remitted \$20,000 to the commission to subsidize its operations.

During the year, Greene County and the City of Greeneville entered into an agreement to form the Greeneville-Greene County Sports Complex Commission to oversee the construction, operation, and maintenance of a jointly owned sports complex on Hal Henard Road. The complex is to be managed by a seven-member commission consisting of: the county mayor, the

city mayor, a county commissioner, a city alderman and three members of the city's Parks and Recreation Advisory Board. Day-to-day operations are to be performed by the city's Parks and Recreation Department. All revenues are to be applied toward the operating and maintenance costs with any annual surplus reserved for future expenses of the complex. The costs of management, operation, maintenance, and improvements are to be funded equally (50/50) and the City of Greeneville will be the fiscal agent for the complex. For the year ended June 30, 2009, the county remitted \$30,000 to the commission to subsidize its operations.

The Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the 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, 2009, and does not have any equity interest in this joint venture.

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 Universal Health Services, Inc., 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 13.6 percent. The county also pays a daily fee for individuals from the county using the facility.

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

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

District Attorney General
Third Judicial District
124 Austin Street, Suite 3
Greeneville, TN 37745

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 (TCA), 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 mayors'/executives' designee and one nonvoting member representing: 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 and various other counties and cities in the Upper East Tennessee Area. The cooperative was authorized through Chapter 49 of TCA. 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 Greene County School Department, along with certain other members of the Upper East Tennessee Educational Cooperative, is a member of the Northeast Tennessee Cooperative. 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

Employees

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.tn.gov/treasury/tcrs.

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, 2009, was 9.9 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, 2009, Greene County's annual pension cost of \$1,720,818 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2007, 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 postretirement 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, 2007, was 12 years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-09	\$1,720,818	100%	\$0
6-30-08	1,811,219	100	0
6-30-07	1,686,274	100	0

Funded Status and Funding Progress

As of July 1, 2007, the most recent actuarial valuation date, the plan was 83.1 percent funded. The actuarial accrued liability for benefits was \$42.34 million, and the actuarial value of assets was \$35.18 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$7.16 million. The covered payroll (annual payroll of active employees covered by the plan) was \$15.95 million, and the ratio of the UAAL to the covered payroll was 44.85 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The annual required contribution was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

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.tn.gov/treasury/tcrs.

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, 2009, was 6.42 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, 2009, 2008, and 2007, were \$1,557,848, \$1,504,917, and \$1,381,752, respectively, equal to the required contributions for each year.

H. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Greene County participates in a commercial other postemployment benefits plan administered by Blue Cross/Blue Shield of Tennessee, for medical benefits for retirees. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by the County Commission.

Funding Policy

The plan is purchased commercially and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The county develops its own contribution policy in terms of subsidizing active and retired employees' premiums. Eligibility is determined based upon the employees' age and length of service. Eligible employees are those who have attained 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 years credit for military service. Greene County pays 50 percent of the cost for single coverage. Greene County does not pay any additional amounts towards spouse coverage.

Annual OPEB Cost and Net OPEB Obligation

ARC	\$ 177,100
Interest on the NPO	0
Adjustment to the ARC	0
Annual OPEB cost	<u>\$ 177,100</u>
Amount of contribution	(39,200)
Increase/decrease in NPO	<u>\$ 137,900</u>
Net OPEB obligation, 7-1-08	<u>0</u>
 Net OPEB obligation, 6-30-09	 <u><u>\$ 137,900</u></u>

Fiscal Year Ended* Plan	Annual OPEB Cost	of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09 County Commercial	\$ 177,100	22	% \$ 137,900

* Data available for only one year.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2009, was as follows:

Actuarial valuation date	7-1-08
Actuarial accrued liability (AAL)	\$ 1,723,500
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 1,723,500
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 11,380,000
UAAL as a % of covered payroll	15%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2008, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a four percent investment rate of return and an annual healthcare cost trend rate of ten percent initially, reduced by decrements to an ultimate rate of 5.5 percent after nine years. The unfunded actuarial accrued liability is being amortized over a 30-year period beginning with July 1, 2008.

Discretely Presented Greene County School Department

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefits OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, Tennessee Code Annotated for teachers. Prior to reaching the age of 65, all members have the option of choosing a preferred provider organization (PPO), point of service (POS), or health maintenance organization (HMO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tn.gov/finance/act/cafr.html>.

Funding Policy

The premium requirements of the Local Education Group Plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employers develop their own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state does not provide a subsidy for local government participants; however, the state does provide a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. The required contribution rate for retired teachers ranges from zero to

60 percent based on the years of service. During the year ended June 30, 2009, the discretely presented School Department contributed \$677,348 for postemployment healthcare benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
	<hr/>
ARC	\$ 820,000
Interest on the NPO	2,155
Adjustment to the ARC	(2,098)
Annual OPEB cost	<hr/> \$ 820,057
Amount of contribution	(677,348)
Increase/decrease in NPO	<hr/> \$ 142,709
Net OPEB obligation, 7-1-08	<hr/> 47,896
	<hr/>
Net OPEB obligation, 6-30-09	<hr/> <hr/> \$ 190,605

Fiscal Year Ended* Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-08 Local Education Group	\$ 809,000	94	% \$ 47,896
6-30-09 "	820,057	83	190,605

* Data only available for two years.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2009, was as follows:

	Local Education Group Plan
	<hr/>
Actuarial valuation date	7-1-07
Actuarial accrued liability (AAL)	\$ 8,693,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 8,693,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 30,296,927
UAAL as a % of covered payroll	29%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2007, actuarial valuation for the Local Education Group Plan, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 11 percent initially, reduced by decrements to an ultimate rate of six percent after ten years. Both rates include a three percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with June 30, 2008.

I. Termination Benefits

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 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.

J. Office of Central Accounting

Greene County operates under provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all 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.

K. 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 (TCA). These statutes provide for purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

Office of Director of Schools

Purchasing procedures for the discretely presented Greene County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, TCA, which provides for the county Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$10,000.

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

A. Summary of Significant Accounting Policies

The creation of Greeneville-Greene County Emergency Communications District was approved in a countywide referendum on November 8, 1988. In accordance with Chapter 86, Tennessee Code Annotated (TCA), 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 the response system installation.

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.

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 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.

Reporting Entity

Greeneville-Greene County Emergency Communications District is a component unit of the county government of Greene County. Per TCA, Section 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."

Property, Plant, and Equipment

Capital assets are defined by the district as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of one year. 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.

Intangible Asset

The district amortized on a straight-line basis the cost of developing a master street address guide and related mapping system over a period of ten years.

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.

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.

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.

General

Under the guidance of GASB Statement 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 policy option No. 1, as required by the Office of the Comptroller of the Treasury.

B. 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, 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 (FDIC) or its successor, or secured by obligations mentioned above; and (6) fully collateralized direct repurchase agreements having a defined termination date.

Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the district's deposits may not be returned to it. It is the district's policy for deposits to be secured by collateral valued at market less the amount of the FDIC insurance. At various times during the year, a

portion of the district's interest bearing deposits was exposed to custodial credit risk because they were uninsured and uncollateralized. However, all deposits were insured or collateralized at year end.

C. Property, Plant, and Equipment

Property, plant, and equipment and estimated useful lives used for depreciation purposes consisted of the following at June 30, 2009:

	<u>Years</u>			
Furniture and Fixtures			5	
Automotive Equipment			5	
Office Equipment			5	
Leasehold Improvements			10	
Communications System			10	
	Balance			Beginning
	7-1-08	Additions	Deletions	Balance
Furniture and Fixtures	\$ 4,551	\$ 3,880	\$ 1,794	\$ 6,637
Automotive Equipment	41,950	0	0	41,950
Office Equipment	48,874	0	16,285	32,589
Leasehold Improvements	6,320	3,540	2,176	7,684
Communications System	504,352	156,527	174,822	486,057
Total	\$ 606,047	\$ 163,947	\$ 195,077	\$ 574,917
Less Accumulated Depreciation:				
Furniture and Fixtures	\$ 3,724	\$ 1,334	\$ 1,795	\$ 3,063
Automotive Equipment	32,210	4,493	0	36,703
Office Equipment	41,445	3,408	16,285	9,818
Leasehold Improvements	4,395	468	2,176	2,687
Communications System	274,336	47,786	161,664	169,208
Total Accumulated Depreciation	\$ 356,110	\$ 57,489	\$ 181,920	\$ 221,479
Net Capital Assets	\$ 249,937	\$ 106,458	\$ 13,157	\$ 353,438

D. 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 approximately 49 percent of its total revenues from surcharges collected by Embarq.

E. 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.

F. Retirement Plan

Plan Description

Employees of the 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 Greene County 911 ECD 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.tn.gov/treasury/tcrs.

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 ending June 30, 2009, was 9.66 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, 2009, the district's annual pension cost of \$32,191 to TCRS was equal to the district's required and actual contributions. The required contribution was determined as part of the July 1, 2007, 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. 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, 2007, was 13 years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-09	\$ 32,191	100%	\$ 0
6-30-08	24,053	100	0
6-30-07	23,478	100	0

Funded Status and Funding Progress

As of July 1, 2007, the most recent actuarial valuation date, the plan was 78.18 percent funded. The actuarial accrued liability for benefits was \$.55 million, and the actuarial value of assets was \$.43 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.12 million. The covered payroll (annual payroll of active employees covered by the plan) was zero, and the ratio of the UAAL to the covered payroll was 42.51 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The annual required contribution was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

G. Equipment Rental

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

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Exhibit E-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, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 9,321,604	\$ 0	\$ 0	\$ 9,321,604	\$ 9,304,476	\$ 9,304,476	\$ 17,128
Licenses and Permits	307,211	0	0	307,211	306,444	306,444	767
Fines, Forfeitures, and Penalties	686,024	0	0	686,024	752,098	752,098	(66,074)
Charges for Current Services	3,449,992	0	0	3,449,992	3,463,082	3,463,082	(13,090)
Other Local Revenues	814,356	0	0	814,356	720,657	726,878	87,478
Fees Received from County Officials	2,784,674	0	0	2,784,674	2,914,086	2,914,086	(129,412)
State of Tennessee	1,686,417	0	0	1,686,417	1,891,360	1,906,268	(219,851)
Federal Government	91,558	0	0	91,558	59,621	61,871	29,687
Other Governments and Citizens Groups	1,311,867	0	0	1,311,867	952,200	952,200	359,667
Total Revenues	\$ 20,453,703	\$ 0	\$ 0	\$ 20,453,703	\$ 20,339,024	\$ 20,387,403	\$ 66,300
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 44,460	\$ 0	\$ 0	\$ 44,460	\$ 50,928	\$ 50,928	\$ 6,468
County Mayor/Executive	181,509	0	0	181,509	191,363	191,363	9,854
County Attorney	125,619	0	0	125,619	123,492	129,787	4,168
Election Commission	352,410	(258)	374	352,526	368,027	370,277	17,751
Register of Deeds	301,213	0	8,279	309,492	313,543	313,543	4,051
Planning	71,340	0	0	71,340	73,381	73,381	2,041
Codes Compliance	354	0	9,732	10,086	10,500	10,500	414
Geographical Information Systems	21,597	0	0	21,597	26,121	26,121	4,524
County Buildings	266,823	(29,611)	22,396	259,608	297,876	301,063	41,455
Risk Management	0	0	0	0	319,566	319,566	319,566
Finance							
Accounting and Budgeting	329,687	(47)	6,425	336,065	362,087	362,086	26,021

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Less:		Add: 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2008	Encumbrances			Original	Final	
		Encumbrances	6/30/2009					
<u>Expenditures (Cont.)</u>								
<u>Finance (Cont.)</u>								
Purchasing	\$ 115,099	\$ 0	\$ 0	\$ 115,099	\$ 117,360	\$ 117,360	\$ 2,261	
Property Assessor's Office	510,602	(6)	24,109	534,705	561,119	561,119	26,414	
Reappraisal Program	5,418	0	1,118	6,536	9,805	9,805	3,269	
County Trustee's Office	252,289	0	0	252,289	256,487	256,487	4,198	
County Clerk's Office	535,323	0	2,463	537,786	545,022	545,022	7,236	
<u>Administration of Justice</u>								
Circuit Court	578,540	(1,097)	2,801	580,244	619,738	622,738	42,494	
General Sessions Court	278,745	0	92	278,837	287,595	287,595	8,758	
Drug Court	0	0	0	0	11,628	11,628	11,628	
Chancery Court	294,471	0	0	294,471	299,587	299,587	5,116	
Juvenile Court	125,677	0	92	125,769	131,748	131,748	5,979	
District Attorney General	4,333	0	0	4,333	5,500	5,500	1,167	
Other Administration of Justice	44,949	0	1,078	46,027	48,935	48,935	2,908	
Courtroom Security	207,458	(616)	68	206,910	171,053	201,185	(5,725)	
<u>Public Safety</u>								
Sheriff's Department	3,932,699	(970)	36,666	3,968,395	4,076,903	4,092,563	124,168	
Special Patrols	252,355	(399)	0	251,956	222,976	253,141	1,185	
Administration of the Sexual Offender Registry	2,830	0	0	2,830	3,800	3,800	970	
Jail	4,824,977	(21,504)	22,157	4,825,630	4,673,968	4,893,968	68,338	
Juvenile Services	94,366	0	0	94,366	101,000	101,000	6,634	
Civil Defense	120,361	0	575	120,936	124,866	126,530	5,594	
Rescue Squad	5,000	0	0	5,000	5,000	5,000	0	
Disaster Relief	156,467	0	0	156,467	215,752	215,752	59,285	
Other Emergency Management	6,548	0	199	6,747	14,000	14,942	8,195	

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Safety (Cont.)</u>							
Inspection and Regulation	\$ 146,925	\$ 0	452	\$ 147,377	\$ 145,200	\$ 145,200	\$ (2,177)
County Coroner/Medical Examiner	70,179	0	0	70,179	96,916	80,327	10,148
Other Public Safety	0	0	0	0	500	500	500
<u>Public Health and Welfare</u>							
Local Health Center	557,910	(1,700)	4,802	561,012	563,337	563,337	2,325
Rabies and Animal Control	128,028	(37)	1,491	129,482	153,654	153,654	24,172
Ambulance/Emergency Medical Services	3,260,869	(104,670)	9,181	3,165,380	3,138,342	3,158,423	(6,957)
Dental Health Program	575	(575)	0	0	13,000	13,000	13,000
Alcohol and Drug Programs	9,083	0	0	9,083	16,415	16,415	7,332
Other Local Health Services	304,229	0	0	304,229	446,092	446,092	141,863
Appropriation to State	67,000	0	0	67,000	67,000	67,000	0
Waste Pickup	58,166	0	994	59,160	59,273	59,273	113
Other Waste Collection	0	0	0	0	0	36,000	36,000
<u>Social, Cultural, and Recreational Services</u>							
Libraries	89,000	0	0	89,000	84,500	89,000	0
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	104,361	0	0	104,361	121,618	121,618	17,257
Forest Service	1,500	0	0	1,500	1,500	1,500	0
Soil Conservation	82,658	0	0	82,658	76,480	83,034	376
<u>Other Operations</u>							
Tourism	75,712	0	0	75,712	89,421	89,421	13,709
Industrial Development	75,712	0	0	75,712	89,421	89,421	13,709
Airport	31,000	0	0	31,000	31,000	31,000	0
Veterans' Services	94,839	0	0	94,839	96,191	96,191	1,352

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Other Operations (Cont.)</u>							
Other Charges	\$ 5,955	\$ 0	\$ 0	\$ 5,955	\$ 5,955	\$ 5,955	\$ 0
Contributions to Other Agencies	385,049	(4,992)	0	380,057	263,514	380,057	0
Miscellaneous	207,226	(2,500)	2,500	207,226	210,370	236,347	29,121
Total Expenditures	\$ 19,799,495	\$ (168,982)	\$ 158,044	\$ 19,788,557	\$ 20,410,425	\$ 20,916,785	\$ 1,128,228
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 654,208	\$ 168,982	\$ (158,044)	\$ 665,146	\$ (71,401)	\$ (529,382)	\$ 1,194,528
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,280	\$ 0	\$ 0	\$ 2,280	\$ 0	\$ 1,400	\$ 880
Transfers In	0	0	0	0	319,566	319,566	(319,566)
Transfers Out	(679,573)	0	0	(679,573)	(935,000)	(935,000)	255,427
Total Other Financing Sources (Uses)	\$ (677,293)	\$ 0	\$ 0	\$ (677,293)	\$ (615,434)	\$ (614,034)	\$ (63,259)
Net Change in Fund Balance	\$ (23,085)	\$ 168,982	\$ (158,044)	\$ (12,147)	\$ (686,835)	\$ (1,143,416)	\$ 1,131,269
Fund Balance, July 1, 2008	6,122,437	(168,982)	0	5,953,455	4,079,524	4,079,524	1,873,931
Fund Balance, June 30, 2009	\$ 6,099,352	\$ 0	\$ (158,044)	\$ 5,941,308	\$ 3,392,689	\$ 2,936,108	\$ 3,005,200

Exhibit E-2

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Purpose Fund
For the Year Ended June 30, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 340,727	\$ 335,835	\$ 335,835	\$ 4,892
Charges for Current Services	0	422,973	422,973	(422,973)
Other Local Revenues	102,326	63,718	63,718	38,608
State of Tennessee	887,570	846,756	846,756	40,814
Total Revenues	<u>\$ 1,330,623</u>	<u>\$ 1,669,282</u>	<u>\$ 1,669,282</u>	<u>\$ (338,659)</u>
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,558,263	\$ 1,678,860	\$ 1,678,860	\$ 120,597
Total Expenditures	<u>\$ 1,558,263</u>	<u>\$ 1,678,860</u>	<u>\$ 1,678,860</u>	<u>\$ 120,597</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (227,640)</u>	<u>\$ (9,578)</u>	<u>\$ (9,578)</u>	<u>\$ (218,062)</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 50	\$ 0	\$ 0	\$ 50
Total Other Financing Sources (Uses)	<u>\$ 50</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50</u>
Net Change in Fund Balance	\$ (227,590)	\$ (9,578)	\$ (9,578)	\$ (218,012)
Fund Balance, July 1, 2008	<u>944,621</u>	<u>859,790</u>	<u>859,790</u>	<u>84,831</u>
Fund Balance, June 30, 2009	<u>\$ 717,031</u>	<u>\$ 850,212</u>	<u>\$ 850,212</u>	<u>\$ (133,181)</u>

Exhibit E-3

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, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 2,477,817	\$ 0	\$ 0	\$ 2,477,817	\$ 2,513,443	\$ 2,513,443	\$ (35,626)
Other Local Revenues	79,445	0	0	79,445	54,647	57,465	21,980
State of Tennessee	2,474,718	0	0	2,474,718	2,829,173	2,829,173	(354,455)
Federal Government	0	0	0	0	8,490	8,490	(8,490)
Other Governments and Citizens Groups	9,306	0	0	9,306	0	0	9,306
Total Revenues	\$ 5,041,286	\$ 0	\$ 0	\$ 5,041,286	\$ 5,405,753	\$ 5,408,571	\$ (367,285)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 298,122	\$ 0	\$ 0	\$ 298,122	\$ 313,034	\$ 313,034	\$ 14,912
Highway and Bridge Maintenance	3,181,242	(519,364)	759,670	3,421,548	4,174,931	4,709,931	1,288,383
Operation and Maintenance of Equipment	722,967	0	34,199	757,166	1,086,939	1,089,757	332,591
Other Charges	90,322	0	1,304	91,626	199,795	201,295	109,669
Capital Outlay	117,416	0	0	117,416	105,000	143,000	25,584
Total Expenditures	\$ 4,410,069	\$ (519,364)	\$ 795,173	\$ 4,685,878	\$ 5,879,699	\$ 6,457,017	\$ 1,771,139
Excess (Deficiency) of Revenues Over Expenditures	\$ 631,217	\$ 519,364	\$ (795,173)	\$ 355,408	\$ (473,946)	\$ (1,048,446)	\$ 1,403,854
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 390,000	\$ 0	\$ 0	\$ 390,000	\$ 390,000	\$ 390,000	\$ 0
Insurance Recovery	8,125	0	0	8,125	0	0	8,125
Transfers In	0	0	0	0	86,559	86,559	(86,559)
Total Other Financing Sources (Uses)	\$ 398,125	\$ 0	\$ 0	\$ 398,125	\$ 476,559	\$ 476,559	\$ (78,434)
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 1,029,342	\$ 519,364	\$ (795,173)	\$ 753,533	\$ 2,613	\$ (571,887)	\$ 1,325,420
Fund Balance, June 30, 2009	2,470,319	(519,364)	0	1,950,955	519,671	571,887	1,379,068
Fund Balance, June 30, 2009	\$ 3,499,661	\$ 0	\$ (795,173)	\$ 2,704,488	\$ 522,284	\$ 0	\$ 2,704,488

Exhibit E-4

Greene County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Greene County School Department
June 30, 2009

(Dollar amounts in thousands)

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)		Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
				AAL	(UAAL)			
6-30-09	7-1-07	\$ 35,187	\$ 42,345	\$ 7,158		83.1	\$ 15,959	44.85
6-30-08	7-1-07	35,187	42,345	7,158		83.1	15,959	44.85

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the entry age actuarial cost method was a change made during the 2007-2008 year; therefore, only two years of data are presented.

Exhibit E-5

Greene County, Tennessee
Schedule of Funding Progress – Pension Plan
Discretely Presented Greeneville-Greene County Emergency Communications District
June 30, 2009

(Dollar amounts in thousands)

Fiscal Year Ended	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 of Payroll ((b-a)/c)
6-30-09	7-1-07	\$ 437	\$ 559	\$ 122	78.18	\$ 287	42.51
6-30-08	7-1-07	437	559	122	18.18	287	42.51

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the entry age actuarial cost method was a change made during the 2007-2008 year; therefore, only two years of data are presented.

Exhibit E-6

Greene County, Tennessee
 Schedule of Funding Progress – Other Postemployment Benefits Plans
 Primary Government and Discretely Presented Greene County School Department
 June 30, 2009

(Dollar amounts in thousands)

Plans	Fiscal Year Ended	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)
Local Government Commercial*	6-30-09	7-1-08	\$ 0	\$ 1,724	\$ 1,724	0	0	\$ 11,380	15
Local Education Group**	6-30-08	7-1-07	0	8,693	8,693	0	0	30,496	29
"	6-30-09	7-1-07	0	8,693	8,693	0	0	30,297	29

* Data only available for one year.
 **Data only available for two years.

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GREENE COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2009

A. BUDGETARY INFORMATION

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 Greene County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

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

The county's budgetary basis of accounting is consistent with 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 schedule.

B. EXPENDITURES EXCEEDED APPROPRIATIONS

Expenditures exceeded appropriations in the following major appropriation categories (the legal level of control) of the General Fund:

<u>Major Appropriation Category</u>	<u>Amount Overspent</u>
Courtroom Security	\$ 5,725
Inspection and Regulation	2,177
Ambulance/Emergency Medical Services	6,957

Such overexpenditures are a violation of state statutes. These overexpenditures were funded by available fund balance.

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

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Nonmajor Governmental Funds

Special Revenue Funds

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.

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

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 Fund

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

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

Capital Projects Funds

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

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 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.

HUD Grant Projects Fund – The HUD Grant Projects Fund is used to account for the expenditures of the HOME Investment Partnerships Program.

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

Greene County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees		
\$	100	0	0	0	2,000	2,100	
Equity in Pooled Cash and Investments	320,904	177,344	130,382	845,945	0	1,474,575	
Accounts Receivable	21,953	0	0	0	7,897	29,850	
Due from Other Governments	0	0	2,240	0	0	2,240	
Due from Other Funds	61,025	0	0	0	0	61,025	
Property Taxes Receivable	885,775	0	0	0	0	885,775	
Allowance for Uncollectible Property Taxes	(25,212)	0	0	0	0	(25,212)	
Prepaid Items	3,003	0	0	0	0	3,003	
Total Assets	\$ 1,267,548	\$ 177,344	\$ 132,622	\$ 845,945	\$ 9,897	\$ 2,433,356	

ASSETS

Cash	100
Equity in Pooled Cash and Investments	320,904
Accounts Receivable	21,953
Due from Other Governments	0
Due from Other Funds	61,025
Property Taxes Receivable	885,775
Allowance for Uncollectible Property Taxes	(25,212)
Prepaid Items	3,003

Total Assets

LIABILITIES AND FUND BALANCES

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees		
\$	64,315	642	67	0	0	65,024	
Accounts Payable	12,403	0	0	0	0	12,403	
Accrued Payroll	3,418	0	0	0	0	3,418	
Payroll Deductions Payable	0	0	0	0	0	0	
Contracts Payable	0	0	0	0	0	0	
Due to Other Funds	0	0	0	0	9,897	9,897	
Due to State of Tennessee	0	0	0	0	0	0	
Deferred Revenue - Current Property Taxes	825,879	0	0	0	0	825,879	
Deferred Revenue - Delinquent Property Taxes	30,926	0	0	0	0	30,926	
Other Deferred Revenues	1,382	0	0	0	0	1,382	
Total Liabilities	\$ 938,323	\$ 642	\$ 67	\$ 0	\$ 9,897	\$ 948,929	
Fund Balances	0	370	0	0	0	370	
Reserved for Encumbrances	0	0	0	0	0	0	
Reserved for Capital Outlay	0	0	0	0	0	0	
Reserved for Other General Purposes	329,225	176,332	132,555	845,945	0	1,484,057	
Unreserved	329,225	176,332	132,555	845,945	0	1,484,057	
Total Fund Balances	\$ 329,225	\$ 176,702	\$ 132,555	\$ 845,945	\$ 0	\$ 1,484,427	
Total Liabilities and Fund Balances	\$ 1,267,548	\$ 177,344	\$ 132,622	\$ 845,945	\$ 9,897	\$ 2,433,356	

(Continued)

Exhibit F-1

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

Debt Service Fund	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Debt Service	General Capital Projects	Community Development/Industrial Park	HUD Grant Projects	Other Capital Projects	Total	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,100
1,157,311	675,312	0	12,897	209,106	897,315	3,529,201	3,529,201
9,020	0	0	0	9,020	9,020	47,890	47,890
1,386	0	51,641	30,635	0	82,276	85,902	85,902
0	0	0	0	0	0	61,025	61,025
526,018	0	0	0	0	0	1,411,793	1,411,793
(14,972)	0	0	0	0	0	(40,184)	(40,184)
0	0	0	0	0	0	3,003	3,003
\$ 1,678,763	\$ 675,312	\$ 51,641	\$ 43,532	\$ 218,126	\$ 988,611	\$ 5,100,730	\$ 5,100,730

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Prepaid Items

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
 Accrued Payroll
 Payroll Deductions Payable
 Contracts Payable
 Due to Other Funds
 Due to State of Tennessee
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Other Deferred Revenues

Total Liabilities

Fund Balances

Reserved for Encumbrances
 Reserved for Capital Outlay
 Reserved for Other General Purposes
 Unreserved

Total Fund Balances

Total Liabilities and Fund Balances

\$ 0	\$ 369	\$ 0	\$ 30,635	\$ 0	\$ 31,004	\$ 96,028
0	0	0	0	0	0	12,403
0	0	0	0	0	0	3,418
0	0	51,641	0	0	51,641	51,641
0	0	0	0	30,637	30,637	40,534
0	0	0	4,897	0	4,897	4,897
490,449	0	0	0	0	0	1,316,328
18,366	0	0	0	0	0	49,292
0	0	0	8,000	0	8,000	9,382
\$ 508,815	\$ 369	\$ 51,641	\$ 43,532	\$ 30,637	\$ 126,179	\$ 1,583,923
\$ 0	\$ 172,733	\$ 0	\$ 0	\$ 50,000	\$ 222,733	\$ 223,103
0	0	0	0	93,266	93,266	93,266
0	0	0	0	44,223	44,223	44,223
1,169,948	502,210	0	0	0	502,210	3,156,215
1,169,948	674,943	0	0	187,489	862,432	3,516,807
\$ 1,678,763	\$ 675,312	\$ 51,641	\$ 43,532	\$ 218,126	\$ 988,611	\$ 5,100,730

Exhibit F-2

Greene County, Tennessee
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2009

	Special Revenue Funds						Total
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees		
Revenues							
Local Taxes	\$ 839,981	\$ 0	\$ 0	\$ 0	\$ 0	\$ 839,981	
Fines, Forfeitures, and Penalties	0	24,462	48,278	0	0	72,740	
Charges for Current Services	137,417	0	0	0	30,064	167,481	
Other Local Revenues	130,819	2,732	0	0	0	133,551	
State of Tennessee	6,914	0	0	0	0	6,914	
Federal Government	0	0	0	0	0	0	
Other Governments and Citizens Groups	0	7,734	0	0	0	7,734	
Total Revenues	\$ 1,115,131	\$ 34,928	\$ 48,278	\$ 0	\$ 30,064	\$ 1,228,401	
Expenditures							
Current:							
Administration of Justice	\$ 0	\$ 0	\$ 54,081	\$ 0	\$ 30,064	\$ 84,145	
Public Safety	0	17,593	0	0	0	17,593	
Public Health and Welfare	1,752,040	0	0	0	0	1,752,040	
Debt Service:							
Principal on Debt	0	0	0	0	0	0	
Interest on Debt	0	0	0	0	0	0	
Other Debt Service	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	
Capital Projects - Donated	0	0	0	0	0	0	
Total Expenditures	\$ 1,752,040	\$ 17,593	\$ 54,081	\$ 0	\$ 30,064	\$ 1,853,778	
Excess (Deficiency) of Revenues Over Expenditures	\$ (636,909)	\$ 17,335	\$ (5,803)	\$ 0	\$ 0	\$ (625,377)	
Other Financing Sources (Uses)							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Transfers In	679,573	0	0	0	0	679,573	
Transfers Out	0	0	0	0	0	0	
Total Other Financing Sources (Uses)	\$ 679,573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 679,573	
Net Change in Fund Balances	\$ 42,664	\$ 17,335	\$ (5,803)	\$ 0	\$ 0	\$ 54,196	
Fund Balance, July 1, 2008	286,561	159,367	138,358	845,945	0	1,430,231	
Fund Balance, June 30, 2009	\$ 329,225	\$ 176,702	\$ 132,555	\$ 845,945	\$ 0	\$ 1,484,427	

(Continued)

Exhibit F-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	HUD Grant Projects	Other Capital Projects	Total	
Revenues								
Local Taxes	\$ 1,349,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 102,435	\$ 2,291,950	
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	72,740	
Charges for Current Services	0	0	0	0	0	0	167,481	
Other Local Revenues	10,236	37,500	0	0	0	37,500	181,287	
State of Tennessee	0	0	0	0	0	0	6,914	
Federal Government	0	0	353,660	329,889	0	683,549	683,549	
Other Governments and Citizens Groups	0	0	0	0	0	0	7,734	
Total Revenues	\$ 1,359,770	\$ 37,500	\$ 353,660	\$ 329,889	\$ 102,435	\$ 823,484	\$ 3,411,655	
Expenditures								
Current:								
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84,145	
Public Safety	0	0	0	0	0	0	17,593	
Public Health and Welfare	0	0	0	0	0	0	1,752,040	
Debt Service:								
Principal on Debt	740,000	0	0	0	0	0	740,000	
Interest on Debt	644,118	0	0	0	0	0	644,118	
Other Debt Service	22,336	0	0	0	0	0	22,336	
Capital Projects	0	172,279	353,660	329,889	36,462	892,290	892,290	
Capital Projects - Donated	0	295,940	0	0	0	295,940	295,940	
Total Expenditures	\$ 1,406,454	\$ 468,219	\$ 353,660	\$ 329,889	\$ 36,462	\$ 1,188,230	\$ 4,448,462	
Excess (Deficiency) of Revenues Over Expenditures	\$ (46,684)	\$ (430,719)	\$ 0	\$ 0	\$ 65,973	\$ (364,746)	\$ (1,036,807)	
Other Financing Sources (Uses)								
Notes Issued	\$ 0	\$ 295,940	\$ 0	\$ 0	\$ 0	\$ 295,940	\$ 295,940	
Transfers In	0	0	0	0	0	0	679,573	
Transfers Out	0	0	0	0	(30,637)	(30,637)	(30,637)	
Total Other Financing Sources (Uses)	\$ 0	\$ 295,940	\$ 0	\$ 0	\$ (30,637)	\$ 265,303	\$ 944,876	
Net Change in Fund Balances Fund Balance, July 1, 2008	\$ (46,684)	\$ (134,779)	\$ 0	\$ 0	\$ 35,336	\$ (99,443)	\$ (91,931)	
Fund Balance, June 30, 2009	\$ 1,216,632	\$ 809,722	\$ 0	\$ 0	\$ 152,153	\$ 961,875	\$ 3,608,738	
Fund Balance, June 30, 2009	\$ 1,169,948	\$ 674,943	\$ 0	\$ 0	\$ 187,489	\$ 862,432	\$ 3,516,807	

Exhibit F-3

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2009

	Actual (GAAP Basis)	Add: Encumbrances 7/1/2008	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 839,981	\$ 0	\$ 839,981	\$ 829,042	\$ 829,042	\$ 10,939
Charges for Current Services	137,417	0	137,417	129,153	129,153	8,264
Other Local Revenues	130,819	0	130,819	128,389	128,389	2,430
State of Tennessee	6,914	0	6,914	0	0	6,914
Total Revenues	\$ 1,115,131	\$ 0	\$ 1,115,131	\$ 1,086,584	\$ 1,086,584	\$ 28,547
<u>Expenditures</u>						
<u>General Government</u>						
County Attorney	\$ 0	\$ 0	\$ 0	\$ 0	\$ 152	\$ 152
Risk Management	0	0	0	16,848	16,848	16,848
Public Health and Welfare						
Sanitation Management	955,819	0	955,819	1,299,781	1,303,572	347,753
Waste Pickup	404,696	0	404,696	430,070	430,470	25,774
Convenience Centers	365,524	(7,071)	358,453	379,576	381,776	23,323
Transfer Stations	26,001	0	26,001	30,000	30,000	3,999
Total Expenditures	\$ 1,752,040	\$ (7,071)	\$ 1,744,969	\$ 2,156,275	\$ 2,162,818	\$ 417,849
Excess (Deficiency) of Revenues Over Expenditures	\$ (636,909)	\$ 7,071	\$ (629,838)	\$ (1,069,691)	\$ (1,076,234)	\$ 446,396
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,443	\$ (1,443)
Transfers In	679,573	0	679,573	951,848	951,848	(272,275)
Total Other Financing Sources (Uses)	\$ 679,573	\$ 0	\$ 679,573	\$ 951,848	\$ 953,291	\$ (273,718)
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 42,664	\$ 7,071	\$ 49,735	\$ (117,843)	\$ (122,943)	\$ 172,678
Fund Balance, July 1, 2008	286,561	(7,071)	279,490	208,931	208,931	70,559
Fund Balance, June 30, 2009	\$ 329,225	\$ 0	\$ 329,225	\$ 91,088	\$ 85,988	\$ 243,237

Exhibit F-4

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 24,462	\$ 0	\$ 0	\$ 24,462	\$ 14,000	\$ 14,000	\$ 10,462
Other Local Revenues	2,732	0	0	2,732	0	0	2,732
Other Governments and Citizens Groups	7,734	0	0	7,734	0	0	7,734
Total Revenues	\$ 34,928	\$ 0	\$ 0	\$ 34,928	\$ 14,000	\$ 14,000	\$ 20,928
<u>Expenditures</u>							
<u>Public Safety</u>							
Sheriff's Department	\$ 17,593	\$ (2,940)	\$ 370	\$ 15,023	\$ 65,000	\$ 65,000	\$ 49,977
Total Expenditures	\$ 17,593	\$ (2,940)	\$ 370	\$ 15,023	\$ 65,000	\$ 65,000	\$ 49,977
Excess (Deficiency) of Revenues Over Expenditures	\$ 17,335	\$ 2,940	\$ (370)	\$ 19,905	\$ (51,000)	\$ (51,000)	\$ 70,905
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 17,335	\$ 2,940	\$ (370)	\$ 19,905	\$ (51,000)	\$ (51,000)	\$ 70,905
	159,367	(2,940)	0	156,427	80,920	80,920	75,507
Fund Balance, June 30, 2009	\$ 176,702	\$ 0	\$ (370)	\$ 176,332	\$ 29,920	\$ 29,920	\$ 146,412

Exhibit F-5

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,349,534	\$ 1,366,182	\$ 1,366,182	\$ (16,648)
Other Local Revenues	10,236	15,079	15,079	(4,843)
Total Revenues	<u>\$ 1,359,770</u>	<u>\$ 1,381,261</u>	<u>\$ 1,381,261</u>	<u>\$ (21,491)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Highways and Streets	\$ 740,000	\$ 1,130,000	\$ 1,130,000	\$ 390,000
<u>Interest on Debt</u>				
General Government	138,063	138,075	138,075	12
Highways and Streets	506,055	511,318	511,318	5,263
<u>Other Debt Service</u>				
General Government	22,336	39,750	39,750	17,414
Total Expenditures	<u>\$ 1,406,454</u>	<u>\$ 1,819,143</u>	<u>\$ 1,819,143</u>	<u>\$ 412,689</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (46,684)</u>	<u>\$ (437,882)</u>	<u>\$ (437,882)</u>	<u>\$ 391,198</u>
Net Change in Fund Balance	\$ (46,684)	\$ (437,882)	\$ (437,882)	\$ 391,198
Fund Balance, July 1, 2008	<u>1,216,632</u>	<u>1,190,734</u>	<u>1,190,734</u>	<u>25,898</u>
Fund Balance, June 30, 2009	<u>\$ 1,169,948</u>	<u>\$ 752,852</u>	<u>\$ 752,852</u>	<u>\$ 417,096</u>

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Major Governmental Fund

Education Debt Service Fund

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 G

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,379,161	\$ 2,360,002	\$ 2,360,002	\$ 19,159
Other Local Revenues	57,071	85,385	85,385	(28,314)
Total Revenues	<u>\$ 2,436,232</u>	<u>\$ 2,445,387</u>	<u>\$ 2,445,387</u>	<u>\$ (9,155)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,394,720	\$ 1,395,222	\$ 1,395,222	\$ 502
<u>Interest on Debt</u>				
Education	1,037,571	1,038,674	1,038,674	1,103
<u>Other Debt Service</u>				
Education	47,560	51,650	51,650	4,090
Total Expenditures	<u>\$ 2,479,851</u>	<u>\$ 2,485,546</u>	<u>\$ 2,485,546</u>	<u>\$ 5,695</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (43,619)</u>	<u>\$ (40,159)</u>	<u>\$ (40,159)</u>	<u>\$ (3,460)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 30,637	\$ 30,630	\$ 30,630	\$ 7
Total Other Financing Sources (Uses)	<u>\$ 30,637</u>	<u>\$ 30,630</u>	<u>\$ 30,630</u>	<u>\$ 7</u>
Net Change in Fund Balance	\$ (12,982)	\$ (9,529)	\$ (9,529)	\$ (3,453)
Fund Balance, July 1, 2008	<u>1,131,135</u>	<u>1,057,303</u>	<u>1,057,303</u>	<u>73,832</u>
Fund Balance, June 30, 2009	<u>\$ 1,118,153</u>	<u>\$ 1,047,774</u>	<u>\$ 1,047,774</u>	<u>\$ 70,379</u>

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Fiduciary Funds

Agency Funds are used to account for assets held by the county in a trustee capacity or 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.

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 School ADA - Greeneville Fund is used to account for the city school system’s share of education revenues collected by the county that 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 Third Judicial District Drug Task Force, a joint venture of the various law enforcement agencies in the district.

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Exhibit H-1

Greene County, Tennessee
 Combining Statement of Fiduciary Assets and Liabilities
 Fiduciary Funds
 June 30, 2009

	Agency Funds					Total
	Cities - Sales Tax	City School ADA - Greeneville	Consti- tional Officers - Agency	Judicial District Drug		
\$	0 \$	0 \$	1,387,295 \$	0 \$	0 \$	1,387,295
	0	0	0	1,711	0	1,711
	1,123,059	390,083	0	2,136	0	1,515,278
	0	2,391,541	0	0	0	2,391,541
	0	(68,071)	0	0	0	(68,071)
	0	0	122,698	0	0	122,698
	<u>\$ 1,123,059 \$</u>	<u>2,713,553 \$</u>	<u>1,509,993 \$</u>	<u>3,847 \$</u>	<u>0 \$</u>	<u>5,350,452</u>

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Due from Other Governments
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Restricted Assets

LIABILITIES

Accounts Payable
 Due to Other Taxing Units
 Due to Litigants, Heirs, and Others
 Due to Joint Ventures

Total Liabilities

Exhibit H-2

Greene County, Tennessee
Combining Statement of Changes in Assets
and Liabilities - All Agency Funds
For the Year Ended June 30, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 6,799,661	\$ 6,799,661	\$ 0
Due from Other Governments	1,214,259	1,123,059	1,214,259	1,123,059
Total Assets	\$ 1,214,259	\$ 7,922,720	\$ 8,013,920	\$ 1,123,059
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,214,259	\$ 7,922,720	\$ 8,013,920	\$ 1,123,059
Total Liabilities	\$ 1,214,259	\$ 7,922,720	\$ 8,013,920	\$ 1,123,059
<u>City School ADA - Greeneville Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 4,743,947	\$ 4,743,947	\$ 0
Due from Other Governments	432,808	390,083	432,808	390,083
Property Taxes Receivable	2,340,267	2,391,541	2,340,267	2,391,541
Allowance for Uncollectible Property Taxes	(56,182)	(68,071)	(56,182)	(68,071)
Total Assets	\$ 2,716,893	\$ 7,457,500	\$ 7,460,840	\$ 2,713,553
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,716,893	\$ 7,457,500	\$ 7,460,840	\$ 2,713,553
Total Liabilities	\$ 2,716,893	\$ 7,457,500	\$ 7,460,840	\$ 2,713,553
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,742,324	\$ 15,330,467	\$ 15,685,496	\$ 1,387,295
Restricted Assets	115,207	7,491	0	122,698
Total Assets	\$ 1,857,531	\$ 15,337,958	\$ 15,685,496	\$ 1,509,993
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,857,531	\$ 15,337,958	\$ 15,685,496	\$ 1,509,993
Total Liabilities	\$ 1,857,531	\$ 15,337,958	\$ 15,685,496	\$ 1,509,993
<u>Judicial District Drug</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 24,556	\$ 109,595	\$ 132,440	\$ 1,711
Due from Other Governments	121	2,136	121	2,136
Total Assets	\$ 24,677	\$ 111,731	\$ 132,561	\$ 3,847

(Continued)

Exhibit H-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 (Cont.)</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 2,434	\$ 470	\$ 2,434	\$ 470
Due to Joint Ventures	22,243	111,261	130,127	3,377
Total Liabilities	<u>\$ 24,677</u>	<u>\$ 111,731</u>	<u>\$ 132,561</u>	<u>\$ 3,847</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,742,324	\$ 15,330,467	\$ 15,685,496	\$ 1,387,295
Equity in Pooled Cash and Investments	24,556	11,653,203	11,676,048	1,711
Due from Other Governments	1,647,188	1,515,278	1,647,188	1,515,278
Property Taxes Receivable	2,340,267	2,391,541	2,340,267	2,391,541
Allowance for Uncollectible Property Taxes	(56,182)	(68,071)	(56,182)	(68,071)
Restricted Assets	115,207	7,491	0	122,698
Total Assets	<u>\$ 5,813,360</u>	<u>\$ 30,829,909</u>	<u>\$ 31,292,817</u>	<u>\$ 5,350,452</u>
<u>Liabilities</u>				
Accounts Payable	\$ 2,434	\$ 470	\$ 2,434	\$ 470
Due to Other Taxing Units	3,931,152	15,380,220	15,474,760	3,836,612
Due to Litigants, Heirs, and Others	1,857,531	15,337,958	15,685,496	1,509,993
Due to Joint Ventures	22,243	111,261	130,127	3,377
Total Liabilities	<u>\$ 5,813,360</u>	<u>\$ 30,829,909</u>	<u>\$ 31,292,817</u>	<u>\$ 5,350,452</u>

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Greene County School Department

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.

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.

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Exhibit I-1

Greene County, Tennessee
Statement of Activities
Discretely Presented Greene County School Department
For the Year Ended June 30, 2009

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ 30,368,084	\$ 0	\$ 3,283,888	\$ 432,301
Support Services	15,727,611	353,787	26,209	295,940
Operation of Non-Instructional Services	5,678,720	1,518,065	4,373,440	0
Total Governmental Activities	\$ 51,774,415	\$ 1,871,852	\$ 7,683,537	\$ 728,241
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 5,237,839
Local Option Sales Tax				4,975,064
Other Local Taxes				5,856
Grants and Contributions Not Restricted for Specific Programs				30,627,488
Unrestricted Investment Income				168,317
Miscellaneous				475,758
Total General Revenues				\$ 41,490,322
Change in Net Assets				\$ (463)
Net Assets, July 1, 2008				38,795,663
Net Assets, June 30, 2009				\$ 38,795,200

Exhibit I-2

Greene County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Greene County School Department
June 30, 2009

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 740,612	\$ 1,200	\$ 741,812
Equity in Pooled Cash and Investments	1,855,130	1,006,923	2,862,053
Accounts Receivable	36,283	0	36,283
Due from Other Governments	1,212,522	190,330	1,402,852
Property Taxes Receivable	5,583,300	0	5,583,300
Allowance for Uncollectible Property Taxes	(158,920)	0	(158,920)
Total Assets	<u>\$ 9,268,927</u>	<u>\$ 1,198,453</u>	<u>\$ 10,467,380</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 132	\$ 0	\$ 132
Payroll Deductions Payable	0	2,626	2,626
Contracts Payable	0	61,518	61,518
Other Current Liabilities	732,300	0	732,300
Deferred Revenue - Current Property Taxes	5,205,757	0	5,205,757
Deferred Revenue - Delinquent Property Taxes	194,671	0	194,671
Other Deferred Revenues	402,000	0	402,000
Total Liabilities	<u>\$ 6,534,860</u>	<u>\$ 64,144</u>	<u>\$ 6,599,004</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 402,048	\$ 0	\$ 402,048
Reserved for Career Ladder - Extended Contract	34,377	0	34,377
Reserved for Career Ladder Program	58,805	0	58,805
Other State Education Reserves	15,587	0	15,587
Reserved for Title I Grants to Local Education Agencies	0	62,227	62,227
Reserved for Special Education - Grants to States	0	117,104	117,104
Unreserved, Reported In:			
General Fund	2,223,250	0	2,223,250
Special Revenue Funds	0	941,630	941,630
Capital Projects Funds	0	13,348	13,348
Total Fund Balances	<u>\$ 2,734,067</u>	<u>\$ 1,134,309</u>	<u>\$ 3,868,376</u>
Total Liabilities and Fund Balances	<u>\$ 9,268,927</u>	<u>\$ 1,198,453</u>	<u>\$ 10,467,380</u>

Exhibit I-3

Greene County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Assets
Discretely Presented Greene County School Department
June 30, 2009

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$	3,868,376
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	886,166	
Add: buildings and improvements net of accumulated depreciation		29,667,874	
Add: other capital assets net of accumulated depreciation		<u>4,273,376</u>	34,827,416
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: compensated absences payable	\$	(75,324)	
Less: other postemployment benefits liability		(190,605)	
Less: termination benefits		<u>(231,334)</u>	(497,263)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>596,671</u>
Net assets of governmental activities (Exhibit A)		\$	<u><u>38,795,200</u></u>

Exhibit I-4

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, 2009

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 10,507,401	\$ 0	\$ 10,507,401
Licenses and Permits	2,792	0	2,792
Charges for Current Services	349,268	1,516,738	1,866,006
Other Local Revenues	699,646	10,269	709,915
State of Tennessee	31,399,013	44,240	31,443,253
Federal Government	581,663	5,946,153	6,527,816
Other Governments and Citizens Groups	0	295,940	295,940
Total Revenues	<u>\$ 43,539,783</u>	<u>\$ 7,813,340</u>	<u>\$ 51,353,123</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 26,047,048	\$ 3,318,291	\$ 29,365,339
Support Services	14,678,912	280,373	14,959,285
Operation of Non-Instructional Services	1,643,042	3,705,262	5,348,304
Capital Outlay	464,660	0	464,660
Capital Projects	0	1,878,702	1,878,702
Total Expenditures	<u>\$ 42,833,662</u>	<u>\$ 9,182,628</u>	<u>\$ 52,016,290</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 706,121</u>	<u>\$ (1,369,288)</u>	<u>\$ (663,167)</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 2,225	\$ 0	\$ 2,225
Transfers In	8,098	320,000	328,098
Transfers Out	(320,000)	(8,098)	(328,098)
Total Other Financing Sources (Uses)	<u>\$ (309,677)</u>	<u>\$ 311,902</u>	<u>\$ 2,225</u>
Net Change in Fund Balances	<u>\$ 396,444</u>	<u>\$ (1,057,386)</u>	<u>\$ (660,942)</u>
Fund Balance, July 1, 2008	2,337,623	2,191,695	4,529,318
Fund Balance, June 30, 2009	<u>\$ 2,734,067</u>	<u>\$ 1,134,309</u>	<u>\$ 3,868,376</u>

Exhibit I-5

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, 2009

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ (660,942)
<p>(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:</p>		
Add: capital assets purchased in the current period	\$ 2,792,506	
Less: current year depreciation expense	(2,058,711)	
Less: book value of assets disposed	<u>(1,146)</u>	732,649
<p>(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Add: deferred delinquent property taxes and other deferred June 30, 2009	\$ 596,671	
Less: deferred delinquent property taxes and other deferred June 30, 2008	<u>(616,912)</u>	(20,241)
<p>(3) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
Change in compensated absences payable	\$ (8,764)	
Change in other postemployment benefits liability	(142,709)	
Change in termination benefits	<u>99,544</u>	<u>(51,929)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (463)</u>

Exhibit I-6

Greene County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Greene County School Department
June 30, 2009

	Special Revenue Funds			Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects		
\$	0 \$	1,200 \$	1,200 \$	0 \$	0 \$	1,200
	154,331	777,726	932,057	74,866		1,006,923
	25,000	165,330	190,330	0		190,330
\$	179,331 \$	944,256 \$	1,123,587 \$	74,866 \$		1,198,453

ASSETS

Cash	
Equity in Pooled Cash and Investments	
Due from Other Governments	
Total Assets	

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>					
Payroll Deductions Payable	0 \$	2,626 \$	2,626 \$	0 \$	2,626
Contracts Payable	0	0	0	61,518	61,518
Total Liabilities	0 \$	2,626 \$	2,626 \$	61,518 \$	64,144
<u>Fund Balances</u>					
Reserved for Title I Grants to Local Education Agencies	62,227 \$	0 \$	62,227 \$	0 \$	62,227
Reserved for Special Education - Grants to States	117,104	0	117,104	0	117,104
Unreserved	0	941,630	941,630	13,348	954,978
Total Fund Balances	179,331 \$	941,630 \$	1,120,961 \$	13,348 \$	1,134,309
Total Liabilities and Fund Balances	179,331 \$	944,256 \$	1,123,587 \$	74,866 \$	1,198,453

Exhibit I-7

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, 2009

	Special Revenue Funds			Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects		
<u>Revenues</u>						
Charges for Current Services	\$ 0	\$ 1,516,738	\$ 1,516,738	\$ 0	\$ 0	\$ 1,516,738
Other Local Revenues	0	9,762	9,762	507		10,269
State of Tennessee	0	44,240	44,240	0		44,240
Federal Government	3,746,687	2,199,466	5,946,153	0		5,946,153
Other Governments and Citizens Groups	0	0	0	295,940		295,940
Total Revenues	\$ 3,746,687	\$ 3,770,206	\$ 7,516,893	\$ 296,447	\$ 0	\$ 7,813,340
<u>Expenditures</u>						
Current:						
Instruction	\$ 3,318,291	\$ 0	\$ 3,318,291	\$ 0	\$ 0	\$ 3,318,291
Support Services	280,373	0	280,373	0	0	280,373
Operation of Non-Instructional Services	0	3,705,262	3,705,262	0	0	3,705,262
Capital Projects	0	0	0	1,878,702		1,878,702
Total Expenditures	\$ 3,598,664	\$ 3,705,262	\$ 7,303,926	\$ 1,878,702	\$ 0	\$ 9,182,628
Excess (Deficiency) of Revenues Over Expenditures	\$ 148,023	\$ 64,944	\$ 212,967	\$ (1,582,255)	\$ 0	\$ (1,369,288)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 0	\$ 0	\$ 0	\$ 320,000	\$ 0	\$ 320,000
Transfers Out	(8,098)	0	(8,098)	0	0	(8,098)
Total Other Financing Sources (Uses)	\$ (8,098)	\$ 0	\$ (8,098)	\$ 320,000	\$ 0	\$ 311,902
Net Change in Fund Balances Fund Balance, July 1, 2008	\$ 139,925	\$ 64,944	\$ 204,869	\$ (1,262,255)	\$ 0	\$ (1,057,386)
	39,406	876,686	916,092	1,275,603		2,191,695
Fund Balance, June 30, 2009	\$ 179,331	\$ 941,630	\$ 1,120,961	\$ 13,348	\$ 0	\$ 1,134,309

Exhibit I-8

Greene County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Greene County School Department
General Purpose School Fund
For the Year Ended June 30, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 10,507,401	\$ 0	\$ 0	\$ 10,507,401	\$ 10,595,291	\$ 10,445,291	\$ 62,110
Licenses and Permits	2,792	0	0	2,792	2,500	2,500	292
Charges for Current Services	349,268	0	0	349,268	460,872	305,872	43,396
Other Local Revenues	699,646	0	0	699,646	632,500	647,500	52,146
State of Tennessee	31,399,013	0	0	31,399,013	30,760,026	31,363,178	35,835
Federal Government	581,663	0	0	581,663	108,048	677,400	(95,737)
Total Revenues	\$ 43,539,783	\$ 0	\$ 0	\$ 43,539,783	\$ 42,559,237	\$ 43,441,741	\$ 98,042
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 21,553,180	\$ (32,513)	\$ 30,542	\$ 21,551,209	\$ 21,223,370	\$ 21,782,948	\$ 231,739
Special Education Program	3,085,305	(486)	1,855	3,086,674	3,048,167	3,129,151	42,477
Vocational Education Program	1,408,563	(208)	0	1,408,355	1,466,848	1,451,477	43,122
<u>Support Services</u>							
Attendance	147,006	0	0	147,006	144,963	147,558	552
Health Services	308,939	(446)	0	308,493	304,261	315,249	6,756
Other Student Support	1,225,080	0	18,000	1,243,080	1,282,347	1,279,039	35,959
Regular Instruction Program	2,058,487	(2,539)	40	2,055,988	2,075,510	2,111,733	55,745
Special Education Program	342,406	(1,275)	1,553	342,684	336,168	345,726	3,042
Vocational Education Program	96,665	0	0	96,665	97,332	97,661	996
Other Programs	371,601	0	0	371,601	0	371,601	0
Board of Education	833,891	(380)	380	833,891	907,403	892,403	58,512
Director of Schools	261,268	0	234	261,502	265,102	265,451	3,949
Office of the Principal	2,860,429	0	0	2,860,429	2,887,309	2,890,873	30,444

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Fiscal Services	\$ 228,657	\$ 0	\$ 0	\$ 228,657	\$ 236,221	\$ 236,221	\$ 7,564
Operation of Plant	3,023,048	(5,476)	10,383	3,027,955	3,094,495	3,116,995	89,040
Maintenance of Plant	720,405	(62,934)	65,371	722,842	731,484	731,484	8,642
Transportation	2,166,742	(2,500)	9,150	2,173,392	2,572,208	2,291,990	118,598
Central and Other	34,288	0	0	34,288	38,394	38,394	4,106
<u>Operation of Non-Instructional Services</u>							
Community Services	159,116	0	1,749	160,865	266,872	151,872	(8,993)
Early Childhood Education	1,483,926	(257,978)	91,116	1,317,064	1,275,816	1,323,300	6,236
<u>Capital Outlay</u>							
Regular Capital Outlay	464,660	(113,857)	171,675	522,478	309,967	488,134	(34,344)
Total Expenditures	\$ 42,833,662	\$ (480,592)	\$ 402,048	\$ 42,755,118	\$ 42,564,237	\$ 43,459,260	\$ 704,142
Excess (Deficiency) of Revenues Over Expenditures	\$ 706,121	\$ 480,592	\$ (402,048)	\$ 784,665	\$ (5,000)	\$ (17,519)	\$ 802,184
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,225	\$ 0	\$ 0	\$ 2,225	\$ 5,000	\$ 5,000	\$ (2,775)
Transfers In	8,098	0	0	8,098	0	12,520	(4,422)
Transfers Out	(320,000)	0	0	(320,000)	0	(320,000)	0
Total Other Financing Sources (Uses)	\$ (309,677)	\$ 0	\$ 0	\$ (309,677)	\$ 5,000	\$ (302,480)	\$ (7,197)
Net Change in Fund Balance	\$ 396,444	\$ 480,592	\$ (402,048)	\$ 474,988	\$ 0	\$ (319,999)	\$ 794,987
Fund Balance, July 1, 2008	2,337,623	(480,592)	0	1,857,031	3,173,958	3,173,958	(1,316,927)
Fund Balance, June 30, 2009	\$ 2,734,067	\$ 0	\$ (402,048)	\$ 2,332,019	\$ 3,173,958	\$ 2,853,959	\$ (521,940)

Exhibit I-9

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,746,687	\$ 3,996,431	\$ 4,032,394	\$ (285,707)
Total Revenues	\$ 3,746,687	\$ 3,996,431	\$ 4,032,394	\$ (285,707)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,727,554	\$ 1,873,810	\$ 1,898,689	\$ 171,135
Alternative Instruction Program	97,667	97,667	97,667	0
Special Education Program	1,374,544	1,497,554	1,554,777	180,233
Vocational Education Program	118,526	118,526	118,526	0
<u>Support Services</u>				
Other Student Support	25,776	51,000	51,000	25,224
Regular Instruction Program	187,967	243,927	243,836	55,869
Special Education Program	66,630	107,849	92,666	26,036
Total Expenditures	\$ 3,598,664	\$ 3,990,333	\$ 4,057,161	\$ 458,497
Excess (Deficiency) of Revenues Over Expenditures	\$ 148,023	\$ 6,098	\$ (24,767)	\$ 172,790
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 57,871	\$ 0	\$ 0
Transfers Out	(8,098)	(63,969)	(8,098)	0
Total Other Financing Sources (Uses)	\$ (8,098)	\$ (6,098)	\$ (8,098)	\$ 0
Net Change in Fund Balance	\$ 139,925	\$ 0	\$ (32,865)	\$ 172,790
Fund Balance, July 1, 2008	39,406	32,865	32,865	6,541
Fund Balance, June 30, 2009	\$ 179,331	\$ 32,865	\$ 0	\$ 179,331

Exhibit I-10

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,516,738	\$ 1,801,330	\$ 1,801,330	\$ (284,592)
Other Local Revenues	9,762	32,000	32,000	(22,238)
State of Tennessee	44,240	42,000	42,000	2,240
Federal Government	2,199,466	2,317,035	2,317,035	(117,569)
Total Revenues	<u>\$ 3,770,206</u>	<u>\$ 4,192,365</u>	<u>\$ 4,192,365</u>	<u>\$ (422,159)</u>
<u>Expenditures</u>				
<u>Operation of Non-Instructional Services</u>				
Food Service	\$ 3,705,262	\$ 4,192,365	\$ 4,192,365	\$ 487,103
Total Expenditures	<u>\$ 3,705,262</u>	<u>\$ 4,192,365</u>	<u>\$ 4,192,365</u>	<u>\$ 487,103</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 64,944</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 64,944</u>
Net Change in Fund Balance	\$ 64,944	\$ 0	\$ 0	\$ 64,944
Fund Balance, July 1, 2008	<u>876,686</u>	<u>1,016,218</u>	<u>1,016,218</u>	<u>(139,532)</u>
Fund Balance, June 30, 2009	<u>\$ 941,630</u>	<u>\$ 1,016,218</u>	<u>\$ 1,016,218</u>	<u>\$ (74,588)</u>

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MISCELLANEOUS SCHEDULES

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Exhibit J-1

Greene County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
For the Year Ended June 30, 2009

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-08	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-09
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Capital Outlay Note - Asphalt	\$ 390,000	2.68	2-27-09	8-27-09	\$ 0	390,000	0	390,000
Total Payable through General Debt Service Fund					\$ 0	390,000	0	390,000
<u>Payable through Education Debt Service Fund</u>								
Capital Outlay Note - EPA Asbestos Abatement	388,239	0	5-1-1990	11-1-08	\$ 10,782	0	10,782	0
Capital Outlay Note - EPA Asbestos Abatement	124,635	0	5-1-1991	10-1-09	10,387	0	6,924	3,463
Capital Outlay Note - EPA Asbestos Abatement	355,759	0	5-1-1992	10-1-10	49,411	0	19,764	29,647
Capital Outlay Note - EPA Asbestos Abatement	321,134	0	5-1-1994	10-1-11	62,440	0	17,841	44,599
Capital Outlay Note - Energy Efficiency Loan	500,000	3	9-12-01	10-30-08	77,916	0	77,916	0
Capital Outlay Note - Band Rooms	229,000	4.06	8-29-07	8-29-16	218,334	0	21,987	196,347
Capital Outlay Note - Buses	109,056	2.47	4-25-08	10-25-08	109,506	0	109,506	0
Capital Outlay Note - Buses	295,940	2.68	2-27-09	8-27-09	0	295,940	0	295,940
Total Payable through Education Debt Service Fund					\$ 588,776	295,940	264,720	569,996
Total Notes Payable					\$ 588,776	685,940	264,720	959,996
OTHER LOANS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Sevier County Public Building Authority Loan	9,000,000	variable	(1) 6-20-1996	6-1-11	\$ 2,340,000	0	740,000	1,600,000
Blount County Public Building Authority Loan	10,000,000	4 to 5.25	5-3-04	6-1-21	10,000,000	0	0	10,000,000
Total Payable through General Debt Service Fund					\$ 12,340,000	0	740,000	11,600,000
Total Other Loans Payable					\$ 12,340,000	0	740,000	11,600,000

(1) - During the year ended June 30, 2004, a portion of this issue was refunded, and the remaining amount was swapped from variable rate to a synthetic fixed rate by execution of swap agreements.

(Continued)

Exhibit J-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 7-1-08	Issued During Period	Paid and/or	
							Matured During Period	Outstanding 6-30-09
BONDS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
General Obligation	\$ 3,060,000	4 to 4.375 %	4-1-1999	6-1-12	\$ 580,000	\$ 0	\$ 0	\$ 580,000
Total Payable through General Debt Service Fund					\$ 580,000	\$ 0	\$ 0	\$ 580,000
<u>Payable through Education Debt Service Fund</u>								
Rural School Bonds - 2001	18,000,000	4 to 5	10-1-01	6-1-26	\$ 1,505,000	\$ 0	\$ 575,000	\$ 930,000
Rural School Bonds (B) - 2001	3,925,000	3.25 to 4.6	10-1-01	12-1-16	1,085,000	0	185,000	900,000
Rural School Refunding Bonds, Series 2005A	5,200,000	2.5 to 5	6-30-05	6-1-18	4,515,000	0	340,000	4,175,000
Rural School Refunding Bonds, Series 2005B	14,980,000	2.5 to 5	6-30-05	6-1-26	14,865,000	0	20,000	14,845,000
Rural School Refunding Bonds, Series 2005C	2,150,000	2.5 to 4	6-30-05	12-1-16	2,120,000	0	10,000	2,110,000
Total Payable through Education Debt Service Fund					\$ 24,090,000	\$ 0	\$ 1,130,000	\$ 22,960,000
Total Bonds Payable					\$ 24,670,000	\$ 0	\$ 1,130,000	\$ 23,540,000

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2010	\$ 749,896	\$ 16,955	\$ 766,851
2011	51,550	6,803	58,353
2012	33,725	5,826	39,551
2013	25,821	4,808	30,629
2014	26,881	3,749	30,630
2015	27,983	2,647	30,630
2016	29,130	1,499	30,629
2017	15,010	305	15,315
Total	\$ 959,996	\$ 42,592	\$ 1,002,588

Year Ending June 30	Other Loans			
	Principal	Interest	Fees	Total
2010	\$ 780,000	\$ 579,311	\$ 18,200	\$ 1,377,511
2011	820,000	533,127	9,328	1,362,455
2012	275,000	484,575	0	759,575
2013	905,000	473,575	0	1,378,575
2014	955,000	437,375	0	1,392,375
2015	1,020,000	389,625	0	1,409,625
2016	1,075,000	338,625	0	1,413,625
2017	1,015,000	284,875	0	1,299,875
2018	1,080,000	234,125	0	1,314,125
2019	1,150,000	180,125	0	1,330,125
2020	1,225,000	119,750	0	1,344,750
2021	1,300,000	58,500	0	1,358,500
Total	\$ 11,600,000	\$ 4,113,588	\$ 27,528	\$ 15,741,116

(Continued)

Exhibit J-2

Greene County, Tennessee

Schedule of Long-term Debt Requirements by Year (Cont.)

Year Ending June 30	Bonds		
	Principal	Interest	Total
2010	\$ 1,170,000	\$ 1,007,638	\$ 2,177,638
2011	1,140,000	964,231	2,104,231
2012	1,795,000	921,713	2,716,713
2013	1,280,000	851,053	2,131,053
2014	1,340,000	805,950	2,145,950
2015	1,400,000	758,525	2,158,525
2016	1,465,000	707,491	2,172,491
2017	1,545,000	650,300	2,195,300
2018	1,115,000	587,450	1,702,450
2019	1,190,000	531,700	1,721,700
2020	1,255,000	472,200	1,727,200
2021	1,300,000	422,000	1,722,000
2022	1,365,000	357,000	1,722,000
2023	1,435,000	288,750	1,723,750
2024	1,505,000	217,000	1,722,000
2025	1,585,000	141,750	1,726,750
2026	1,655,000	72,406	1,727,406
Total	<u>\$ 23,540,000</u>	<u>\$ 9,757,157</u>	<u>\$ 33,297,157</u>

Exhibit J-3

Greene County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2009

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	Solid Waste/Sanitation	Operations	\$ 679,573
Other Capital Projects	Education Debt Service	Debt payments	30,637
Total Transfers Primary Government			<u>\$ 710,210</u>
<u>DISCRETELY PRESENTED GREENE COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	Education Capital Projects	Capital expenditures	\$ 320,000
School Federal Projects	General Purpose School	Indirect costs	8,098
Total Transfers Discretely Presented Greene County School Department			<u>\$ 328,098</u>

Greene County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Greene County School Department
For the Year Ended June 30, 2009

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 88,249	\$ 50,000	Travelers Casualty and Surety Company of America
Highway Superintendent	Section 8-24-102, <u>TCA</u>	76,407	100,000	"
Director of Schools	State Board of Education and County Board of Education	97,804		
Trustee				
Assessor of Property	Section 8-24-102, <u>TCA</u>	69,461	1,873,250	"
Director of Accounts and Budgets:	Section 8-24-102, <u>TCA</u>	69,461	10,000	"
David Lawing (7-1-08 through 2-28-09)	County Commission	43,811	25,000	"
Shelley Fillers (3-1-09 through 4-26-09)	County Commission	692 (1)	10,000	"
Mary Shelton (4-27-09 through 6-30-09)	County Commission	10,631	25,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	69,461	50,000	"
Circuit and General Sessions Courts Clerk	Section 8-24-102, <u>TCA</u>	69,461	50,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u> , and Chancery Court Judge	69,461 (2)	50,000	Fidelity and Deposit Company of Maryland
Register	Section 8-24-102, <u>TCA</u>	69,461	25,000	Travelers Casualty and Surety Company of America
Sheriff	Section 8-24-102, <u>TCA</u> and County Commission	84,048 (3)	25,000	"
Purchasing Agent	County Commission	39,217	10,000	"
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) Ms. Fillers, an employee of the accounting office, received \$692 for overtime pay related to her additional duties associated with being interim director of accounts and budgets.
- (2) Does not include special commissioner fees of \$30,064.
- (3) Includes \$7,041 for serving as workhouse superintendent and \$600 for a law enforcement training supplement.

Exhibit J-5

Greene County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2009

	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	\$ 6,398,553	\$ 784,100	\$ 318,479	\$ 0	\$ 0	\$ 0	\$ 1,641,846
Trustee's Collections - Prior Year	195,499	26,397	10,723	0	0	0	55,267
Circuit/Clerk & Master Collections - Prior Years	64,549	8,472	3,108	0	0	0	17,538
Interest and Penalty	59,499	7,874	3,094	0	0	0	16,426
Pick-up Taxes	3,823	494	187	0	0	0	1,026
Payments in-Lieu-of Taxes - T.V.A.	4,831	606	246	0	0	0	1,269
Payments in-Lieu-of Taxes - Local Utilities	8,898	1,107	450	0	0	0	2,317
Payments in-Lieu-of Taxes - Other	28,432	3,491	1,418	0	0	0	7,311
<u>County Local Option Taxes</u>							
Local Option Sales Tax	1,024,025	0	0	0	0	0	0
Hotel/Motel Tax	153,113	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	630,709
Litigation Tax - General	300,430	0	0	0	0	0	0
Litigation Tax - Special Purpose	175,058	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0
Business Tax	489,322	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	88,529
Other County Local Option Taxes	117,005	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	60,715	7,440	3,022	0	0	0	15,579
Wholesale Beer Tax	232,658	0	0	0	0	0	0
Interstate Telecommunications Tax	5,194	0	0	0	0	0	0
Total Local Taxes	\$ 9,321,604	\$ 839,981	\$ 340,727	\$ 0	\$ 0	\$ 0	\$ 2,477,817
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Marriage Licenses	\$ 3,042	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cable TV Franchise	213,596	0	0	0	0	0	0
<u>Permits</u>							
Beer Permits	3,278	0	0	0	0	0	0

((Continued))

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>Licenses and Permits (Cont.)</u>							
<u>Permits (Cont.)</u>							
Building Permits	\$ 87,295	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Licenses and Permits	\$ 307,211	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 28,308	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	16,101	0	0	0	0	0	0
Drug Control Fines	0	0	0	8,467	0	0	0
Jail Fees	6,952	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	1,694	0	0
Data Entry Fee - Circuit Court	1,566	0	0	0	0	0	0
Courtroom Security Fee	10,563	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	1,178	0	0	0	0	0	0
DUI Treatment Fines	1,264	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	126,562	0	0	0	0	0	0
Fines for Littering	20,163	0	0	0	0	0	0
Officers Costs	89,284	0	0	0	0	0	0
Game and Fish Fines	160	0	0	0	0	0	0
Drug Court Fees	30,601	0	0	0	0	0	0
Jail Fees	134,173	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	6,869	0	0
DUI Treatment Fines	19,824	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	23,185	0	0	0	0	0	0
Courtroom Security Fee	147,415	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	10,847	0	0	0	0	0	0
Drug Court Fees	66	0	0	0	0	0	0

(Continued)

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 (Cont.)</u>							
<u>Chancery Court</u>							
Officers Costs	\$ 9,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Data Entry Fee - Chancery Court	476	0	0	0	0	0	0
Courtroom Security Fee	2,764	0	0	0	0	0	0
<u>Courts in Other District Counties</u>							
District Attorney General Fees	0	0	0	0	39,715	0	0
<u>Judicial District Drug Program</u>							
Drug Task Force Forfeitures and Seizures	0	0	0	2,454	0	0	0
Data Entry Fee - Other Courts	502	0	0	0	0	0	0
Courtroom Security Fee	3,848	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	13,541	0	0	0
Other Fines, Forfeitures, and Penalties	334	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 686,024	\$ 0	\$ 0	\$ 24,462	\$ 48,278	\$ 0	\$ 0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Self-Insurance Premiums/Contributions	\$ 64,617	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tipping Fees	14	104,011	0	0	0	0	0
Solid Waste Disposal Fees	0	33,406	0	0	0	0	0
Patient Charges	3,141,820	0	0	0	0	0	0
Loaner Program	14,000	0	0	0	0	0	0
Work Release Charges for Board	21,355	0	0	0	0	0	0
Other General Service Charges	32,160	0	0	0	0	0	0
Service Charges	5,869	0	0	0	0	0	0
<u>Fees</u>							
Copy Fees	12,008	0	0	0	0	0	0
Telephone Commissions	108,784	0	0	0	0	0	0
Vending Machine Collections	1,204	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	30,064	0
Data Processing Fee - Register	25,507	0	0	0	0	0	0

(Continued)

Exhibit J-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 (Cont.)</u>							
<u>Fees (Cont.)</u>							
Data Processing Fee - Sheriff	\$ 11,240	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sexual Offender Registration Fees - Sheriff	6,552	0	0	0	0	0	0
Data Processing Fee - County Clerk	4,862	0	0	0	0	0	0
Total Charges for Current Services	\$ 3,449,992	\$ 137,417	\$ 0	\$ 0	\$ 0	\$ 30,064	\$ 0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 131,463	\$ 17,239	\$ 51,431	\$ 2,732	\$ 0	\$ 0	\$ 59,880
Lease/Rentals	500	11,118	0	0	0	0	0
Sale of Materials and Supplies	107	101,094	0	0	0	0	15,349
Commissary Sales	347,650	0	0	0	0	0	0
Sale of Maps	825	0	0	0	0	0	0
Sale of Recycled Materials	450	77	0	0	0	0	34
Miscellaneous Refunds	22,134	1,291	406	0	0	0	50
<u>Nonrecurring Items</u>							
Revenue from Joint Ventures	106,238	0	0	0	0	0	0
Damages Recovered from Individuals	3,566	0	50,489	0	0	0	4,132
Contributions and Gifts	600	0	0	0	0	0	0
<u>Other Local Revenues</u>							
Other Local Revenues	200,823	0	0	0	0	0	0
Total Other Local Revenues	\$ 814,356	\$ 130,819	\$ 102,326	\$ 2,732	\$ 0	\$ 0	\$ 79,445
<u>Fees Received from County Officials</u>							
<u>Fees in-Lieu-of Salary</u>							
County Clerk	\$ 684,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	257,136	0	0	0	0	0	0
General Sessions Court Clerk	719,834	0	0	0	0	0	0
Clerk and Master	115,221	0	0	0	0	0	0
Register	284,154	0	0	0	0	0	0
Sheriff	23,968	0	0	0	0	0	0

(Continued)

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>Fees Received from County Officials (Cont.)</u>							
<u>Fees in-Lieu-of Salary (Cont.)</u>							
Trustee	\$ 699,901	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Fees Received from County Officials	\$ 2,784,674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	26,108	0	0	0	0	0	0
Solid Waste Grants	0	6,914	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	33,000	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	275,489	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	302,144
Litter Program	46,574	0	0	0	0	0	0
<u>Other State Revenues</u>							
Income Tax	178,003	0	0	0	0	0	0
Beer Tax	18,701	0	0	0	0	0	0
Alcoholic Beverage Tax	88,728	0	0	0	0	0	0
Mixed Drink Tax	12,031	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	887,570	0	0	0	0
Contracted Prisoner Boarding	955,780	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	2,113,578
Petroleum Special Tax	0	0	0	0	0	0	58,996
Registrar's Salary Supplement	10,817	0	0	0	0	0	0
Other State Revenues	32,186	0	0	0	0	0	0
Total State of Tennessee	\$ 1,686,417	\$ 6,914	\$ 887,570	\$ 0	\$ 0	\$ 0	\$ 2,474,718

(Continued)

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>Federal Government</u>							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$ 55,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal through State	2,250	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Police Service (Lake Area)	9,113	0	0	0	0	0	0
Other Direct Federal Revenue	24,800	0	0	0	0	0	0
Total Federal Government	\$ 91,558	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Prisoner Board	\$ 1,303,763	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	0	0	0	2,734	0	0	0
Contracted Services	7,704	0	0	0	0	0	9,306
<u>Citizens Groups</u>							
Donations	400	0	0	5,000	0	0	0
Total Other Governments and Citizens Groups	\$ 1,311,867	\$ 0	\$ 0	\$ 7,734	\$ 0	\$ 0	\$ 9,306
Total	\$ 20,453,703	\$ 1,115,131	\$ 1,330,623	\$ 34,928	\$ 48,278	\$ 30,064	\$ 5,041,286

(Continued)

Exhibit J-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	HUD Grant Projects	Other Capital Projects			
<u>Local Taxes</u>									
<u>County Property Taxes</u>									
Current Property Tax	\$ 465,653	\$ 1,626,367	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,234,998	
Trustee's Collections - Prior Year	15,673	61,456	0	0	0	0	0	365,015	
Circuit/Clerk & Master Collections - Prior Years	7,392	29,198	0	0	0	0	0	130,257	
Interest and Penalty	4,781	21,697	0	0	0	0	0	113,371	
Pick-up Taxes	307	803	0	0	0	0	0	6,640	
Payments in-Lieu-of Taxes - T.V.A.	360	3,063	0	0	0	0	0	10,375	
Payments in-Lieu-of Taxes - Local Utilities	657	49,340	0	0	0	0	0	62,769	
Payments in-Lieu-of Taxes - Other	2,073	10,263	0	0	0	0	0	52,988	
<u>County Local Option Taxes</u>									
Local Option Sales Tax	0	553,714	0	0	0	0	0	1,577,739	
Hotel/Motel Tax	102,075	0	0	0	0	0	102,435	357,623	
Wheel Tax	630,709	0	0	0	0	0	0	1,261,418	
Litigation Tax - General	0	0	0	0	0	0	0	300,430	
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	175,058	
Litigation Tax - Jail, Workhouse, or Courthouse	115,435	0	0	0	0	0	0	115,435	
Business Tax	0	0	0	0	0	0	0	489,322	
Mineral Severance Tax	0	0	0	0	0	0	0	88,529	
Other County Local Option Taxes	0	0	0	0	0	0	0	117,005	
<u>Statutory Local Taxes</u>									
Bank Excise Tax	4,419	23,260	0	0	0	0	0	114,435	
Wholesale Beer Tax	0	0	0	0	0	0	0	232,658	
Interstate Telecommunications Tax	0	0	0	0	0	0	0	5,194	
Total Local Taxes	\$ 1,349,534	\$ 2,379,161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 102,435	\$ 16,811,259	
<u>Licenses and Permits</u>									
<u>Licenses</u>									
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,042	
Cable TV Franchise	0	0	0	0	0	0	0	213,596	
<u>Permits</u>									
Beer Permits	0	0	0	0	0	0	0	3,278	

(Continued)

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	HUD Grant Projects	Other Capital Projects			
<u>Licenses and Permits (Cont.)</u>									
<u>Permits (Cont.)</u>									
Building Permits	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	87,295	
Total Licenses and Permits	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	307,211	
<u>Fines, Forfeitures, and Penalties</u>									
<u>Circuit Court</u>									
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	28,308	
Officers Costs	0	0	0	0	0	0	0	16,101	
Drug Control Fines	0	0	0	0	0	0	0	8,467	
Jail Fees	0	0	0	0	0	0	0	6,952	
District Attorney General Fees	0	0	0	0	0	0	0	1,694	
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	1,566	
Courtroom Security Fee	0	0	0	0	0	0	0	10,563	
<u>Criminal Court</u>									
Drug Court Fees	0	0	0	0	0	0	0	1,178	
DUI Treatment Fines	0	0	0	0	0	0	0	1,264	
<u>General Sessions Court</u>									
Fines	0	0	0	0	0	0	0	126,562	
Fines for Littering	0	0	0	0	0	0	0	20,163	
Officers Costs	0	0	0	0	0	0	0	89,284	
Game and Fish Fines	0	0	0	0	0	0	0	160	
Drug Court Fees	0	0	0	0	0	0	0	30,601	
Jail Fees	0	0	0	0	0	0	0	134,173	
District Attorney General Fees	0	0	0	0	0	0	0	6,869	
DUI Treatment Fines	0	0	0	0	0	0	0	19,824	
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	23,185	
Courtroom Security Fee	0	0	0	0	0	0	0	147,415	
<u>Juvenile Court</u>									
Fines	0	0	0	0	0	0	0	10,847	
Drug Court Fees	0	0	0	0	0	0	0	66	

(Continued)

Exhibit J-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	HUD Grant Projects	Other Capital Projects		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>Chancery Court</u>								
Officers Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9,888	
Data Entry Fee - Chancery Court	0	0	0	0	0	0	476	
Courtroom Security Fee	0	0	0	0	0	0	2,764	
<u>Courts in Other District Counties</u>								
District Attorney General Fees	0	0	0	0	0	0	39,715	
<u>Judicial District Drug Program</u>								
Drug Task Force Forfeitures and Seizures	0	0	0	0	0	0	2,454	
Data Entry Fee - Other Courts	0	0	0	0	0	0	502	
Courtroom Security Fee	0	0	0	0	0	0	3,848	
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	13,541	
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	334	
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	758,764	
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Self-Insurance Premiums/Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	64,617	
Tipping Fees	0	0	0	0	0	0	104,025	
Solid Waste Disposal Fees	0	0	0	0	0	0	33,406	
Patient Charges	0	0	0	0	0	0	3,141,820	
Loaner Program	0	0	0	0	0	0	14,000	
Work Release Charges for Board	0	0	0	0	0	0	21,355	
Other General Service Charges	0	0	0	0	0	0	32,160	
Service Charges	0	0	0	0	0	0	5,869	
<u>Fees</u>								
Copy Fees	0	0	0	0	0	0	12,008	
Telephone Commissions	0	0	0	0	0	0	108,784	
Vending Machine Collections	0	0	0	0	0	0	1,204	
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0	30,064	
Data Processing Fee - Register	0	0	0	0	0	0	25,507	

(Continued)

Exhibit J-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	HUD Grant Projects	Other Capital Projects			
<u>Charges for Current Services (Cont.)</u>									
<u>Fees (Cont.)</u>									
Data Processing Fee - Sheriff	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,240	
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	6,552	
Data Processing Fee - County Clerk	0	0	0	0	0	0	0	4,862	
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,617,473	
<u>Other Local Revenues</u>									
<u>Recurring Items</u>									
Investment Income	\$ 10,236	\$ 57,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 330,052	
Lease/Rentals	0	0	37,500	0	0	0	0	49,118	
Sale of Materials and Supplies	0	0	0	0	0	0	0	116,550	
Commissary Sales	0	0	0	0	0	0	0	347,650	
Sale of Maps	0	0	0	0	0	0	0	825	
Sale of Recycled Materials	0	0	0	0	0	0	0	561	
Miscellaneous Refunds	0	0	0	0	0	0	0	23,881	
<u>Nonrecurring Items</u>									
Revenue from Joint Ventures	0	0	0	0	0	0	0	106,238	
Damages Recovered from Individuals	0	0	0	0	0	0	0	58,187	
Contributions and Gifts	0	0	0	0	0	0	0	600	
<u>Other Local Revenues</u>									
Other Local Revenues	0	0	0	0	0	0	0	200,823	
Total Other Local Revenues	\$ 10,236	\$ 57,071	\$ 37,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,234,485	
<u>Fees Received from County Officials</u>									
<u>Fees in-Lieu-of Salary</u>									
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 684,460	
Circuit Court Clerk	0	0	0	0	0	0	0	257,136	
General Sessions Court Clerk	0	0	0	0	0	0	0	719,834	
Clerk and Master	0	0	0	0	0	0	0	115,221	
Register	0	0	0	0	0	0	0	284,154	
Sheriff	0	0	0	0	0	0	0	23,968	

(Continued)

Exhibit J-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	HUD Grant Projects	Other Capital Projects			
<u>Fees Received from County Officials (Cont.)</u>									
<u>Fees in-Lieu-of Salary (Cont.)</u>									
Trustee	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	699,901	
Total Fees Received from County Officials	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,784,674	
<u>State of Tennessee</u>									
<u>General Government Grants</u>									
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9,000	
State Reappraisal Grant	0	0	0	0	0	0	0	26,108	
Solid Waste Grants	0	0	0	0	0	0	0	6,914	
<u>Public Safety Grants</u>									
Law Enforcement Training Programs	0	0	0	0	0	0	0	33,000	
<u>Health and Welfare Grants</u>									
Health Department Programs	0	0	0	0	0	0	0	275,489	
<u>Public Works Grants</u>									
State Aid Program	0	0	0	0	0	0	0	302,144	
Litter Program	0	0	0	0	0	0	0	46,574	
<u>Other State Revenues</u>									
Income Tax	0	0	0	0	0	0	0	178,003	
Beer Tax	0	0	0	0	0	0	0	18,701	
Alcoholic Beverage Tax	0	0	0	0	0	0	0	88,728	
Mixed Drink Tax	0	0	0	0	0	0	0	12,031	
State Revenue Sharing - T. V.A.	0	0	0	0	0	0	0	887,570	
Contracted Prisoner Boarding	0	0	0	0	0	0	0	955,780	
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	2,113,578	
Petroleum Special Tax	0	0	0	0	0	0	0	58,996	
Registrar's Salary Supplement	0	0	0	0	0	0	0	10,817	
Other State Revenues	0	0	0	0	0	0	0	32,186	
Total State of Tennessee	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5,055,619	

(Continued)

Exhibit J-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	HUD Grant Projects	Other Capital Projects			
<u>Federal Government</u>									
<u>Federal Through State</u>									
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,395	
Other Federal through State	0	0	0	353,660	329,889	0	0	685,799	
<u>Direct Federal Revenue</u>									
Police Service (Lake Area)	0	0	0	0	0	0	0	9,113	
Other Direct Federal Revenue	0	0	0	0	0	0	0	24,800	
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 353,660	\$ 329,889	\$ 0	\$ 0	\$ 775,107	
<u>Other Governments and Citizens Groups</u>									
<u>Other Governments</u>									
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,303,763	
Contributions	0	0	0	0	0	0	0	2,734	
Contracted Services	0	0	0	0	0	0	0	17,010	
<u>Citizens Groups</u>									
Donations	0	0	0	0	0	0	0	5,400	
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,328,907	
Total	\$ 1,359,770	\$ 2,436,232	\$ 37,500	\$ 353,660	\$ 329,889	\$ 102,435	\$ 32,673,499		

Exhibit J-6

Greene County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2009

	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 4,913,137	\$ 0	\$ 0	\$ 0	\$ 4,913,137
Trustee's Collections - Prior Year	197,392	0	0	0	197,392
Circuit/Clerk & Master Collections - Prior Years	53,428	0	0	0	53,428
Interest and Penalty	50,193	0	0	0	50,193
Pick-up Taxes	3,112	0	0	0	3,112
Payments in-Lieu-of Taxes - T.V.A.	5,455	0	0	0	5,455
Payments in-Lieu-of Taxes - Local Utilities	200,187	0	0	0	200,187
Payments in-Lieu-of Taxes - Other	15,855	0	0	0	15,855
<u>County Local Option Taxes</u>					
Local Option Sales Tax	5,015,882	0	0	0	5,015,882
<u>Statutory Local Taxes</u>					
Bank Excise Tax	46,904	0	0	0	46,904
Interstate Telecommunications Tax	5,572	0	0	0	5,572
Other Statutory Local Taxes	284	0	0	0	284
Total Local Taxes	\$ 10,507,401	\$ 0	\$ 0	\$ 0	\$ 10,507,401
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 2,792	\$ 0	\$ 0	\$ 0	\$ 2,792
Total Licenses and Permits	\$ 2,792	\$ 0	\$ 0	\$ 0	\$ 2,792
<u>Charges for Current Services</u>					
<u>Fees</u>					
Vending Machine Collections	\$ 1,327	\$ 0	\$ 0	\$ 0	\$ 1,327
<u>Education Charges</u>					
Lunch Payments - Children	0	0	689,986	0	689,986
Lunch Payments - Adults	0	0	124,782	0	124,782
Income from Breakfast	0	0	408,397	0	408,397
A la carte Sales	0	0	293,573	0	293,573
Transportation - Other State Systems	110,058	0	0	0	110,058
Receipts from Individual Schools	68,776	0	0	0	68,776
Community Service Fees - Children	169,107	0	0	0	169,107
Total Charges for Current Services	\$ 349,268	\$ 0	\$ 1,516,738	\$ 0	\$ 1,866,006
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 158,555	\$ 0	\$ 9,762	\$ 0	\$ 168,317
Refund of Telecommunication and Internet Fees (E-Rate)	5,846	0	0	0	5,846
Miscellaneous Refunds	472,747	0	0	507	473,254
<u>Nonrecurring Items</u>					
Sale of Equipment	732	0	0	0	732
Damages Recovered from Individuals	1,772	0	0	0	1,772
Contributions and Gifts	34,000	0	0	0	34,000
<u>Other Local Revenues</u>					
Other Local Revenues	25,994	0	0	0	25,994
Total Other Local Revenues	\$ 699,646	\$ 0	\$ 9,762	\$ 507	\$ 709,915

(Continued)

Exhibit J-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>State of Tennessee</u>					
<u>General Government Grants</u>					
On-Behalf Contributions for OPEB	\$ 371,601	\$ 0	\$ 0	\$ 0	\$ 371,601
<u>State Education Funds</u>					
Basic Education Program	28,768,000	0	0	0	28,768,000
Early Childhood Education	1,317,063	0	0	0	1,317,063
School Food Service	0	0	44,240	0	44,240
Driver Education	14,823	0	0	0	14,823
Other State Education Funds	448,104	0	0	0	448,104
Career Ladder Program	350,722	0	0	0	350,722
Career Ladder - Extended Contract	128,700	0	0	0	128,700
Total State of Tennessee	\$ 31,399,013	\$ 0	\$ 44,240	\$ 0	\$ 31,443,253
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,612,754	\$ 0	\$ 1,612,754
Breakfast	0	0	582,033	0	582,033
USDA - Other	0	0	4,679	0	4,679
Vocational Education - Basic Grants to States	0	124,526	0	0	124,526
Title I Grants to Local Education Agencies	0	1,562,301	0	0	1,562,301
Special Education - Grants to States	79,030	1,602,892	0	0	1,681,922
Special Education Preschool Grants	0	37,544	0	0	37,544
Safe and Drug-Free Schools - State Grants	0	26,209	0	0	26,209
Eisenhower Professional Development State Grants	0	377,916	0	0	377,916
Other Federal through State	8,049	15,299	0	0	23,348
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	47,169	0	0	0	47,169
Forest Service	49,114	0	0	0	49,114
Other Direct Federal Revenue	398,301	0	0	0	398,301
Total Federal Government	\$ 581,663	\$ 3,746,687	\$ 2,199,466	\$ 0	\$ 6,527,816
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 295,940	\$ 295,940
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 295,940	\$ 295,940
Total	\$ 43,539,783	\$ 3,746,687	\$ 3,770,206	\$ 296,447	\$ 51,353,123

Exhibit J-7

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2009

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	27,175	
Social Security		1,685	
State Retirement		1,212	
Employer Medicare		394	
Dues and Memberships		4,587	
Maintenance and Repair Services - Equipment		1,000	
Postal Charges		212	
Travel		7,725	
Other Charges		470	
Total County Commission			\$ 44,460

County Mayor/Executive

County Official/Administrative Officer	\$	88,249	
Secretary(ies)		33,415	
Overtime Pay		184	
Other Salaries and Wages		2,000	
Social Security		7,433	
State Retirement		12,261	
Life Insurance		83	
Medical Insurance		22,347	
Unemployment Compensation		85	
Employer Medicare		1,738	
Communication		2,122	
Dues and Memberships		1,975	
Legal Notices, Recording, and Court Costs		871	
Maintenance and Repair Services - Office Equipment		175	
Printing, Stationery, and Forms		96	
Rentals		4,248	
Travel		1,931	
Office Supplies		1,535	
Periodicals		189	
Premiums on Corporate Surety Bonds		175	
Other Charges		60	
Office Equipment		337	
Total County Mayor/Executive			181,509

County Attorney

County Official/Administrative Officer	\$	58,333
Secretary(ies)		23,332
Social Security		4,773

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

State Retirement	\$	8,085	
Life Insurance		79	
Medical Insurance		21,501	
Unemployment Compensation		168	
Employer Medicare		1,116	
Communication		1,289	
Dues and Memberships		100	
Legal Services		5	
Legal Notices, Recording, and Court Costs		1,737	
Maintenance and Repair Services - Equipment		280	
Maintenance and Repair Services - Office Equipment		525	
Postal Charges		245	
Travel		708	
Other Contracted Services		1,086	
Office Supplies		517	
Periodicals		234	
Office Equipment		1,506	
Total County Attorney			\$ 125,619

Election Commission

County Official/Administrative Officer	\$	62,515
Clerical Personnel		42,704
Temporary Personnel		16,355
Overtime Pay		14,392
Election Commission		10,780
Election Workers		40,645
In-Service Training		1,800
Social Security		9,334
State Retirement		11,302
Life Insurance		103
Medical Insurance		23,011
Unemployment Compensation		493
Employer Medicare		2,183
Communication		3,217
Contracts with Private Agencies		6,870
Data Processing Services		21,459
Dues and Memberships		175
Legal Notices, Recording, and Court Costs		11,096
Maintenance and Repair Services - Equipment		35,380
Maintenance and Repair Services - Office Equipment		4,002

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Postal Charges	\$	8,984	
Printing, Stationery, and Forms		5,912	
Rentals		6,282	
Travel		5,475	
Equipment and Machinery Parts		82	
Gasoline		140	
Office Supplies		5,309	
Periodicals		343	
Other Supplies and Materials		70	
Office Equipment		1,997	
Total Election Commission			\$ 352,410

Register of Deeds

County Official/Administrative Officer	\$	69,461	
Accountants/Bookkeepers		27,268	
Clerical Personnel		104,942	
Social Security		12,095	
State Retirement		19,968	
Life Insurance		228	
Medical Insurance		40,558	
Unemployment Compensation		332	
Employer Medicare		2,829	
Communication		1,406	
Dues and Memberships		676	
Postal Charges		1,143	
Printing, Stationery, and Forms		100	
Rentals		18,026	
Travel		1,020	
Office Supplies		794	
Premiums on Corporate Surety Bonds		185	
Other Charges		88	
Office Equipment		94	
Total Register of Deeds			301,213

Planning

Paraprofessionals	\$	38,982
Board and Committee Members Fees		1,700
Social Security		2,344
State Retirement		3,889
Life Insurance		41

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Medical Insurance	\$	11,174	
Unemployment Compensation		66	
Employer Medicare		548	
Contracts with Government Agencies		12,250	
Maintenance and Repair Services - Vehicles		22	
Garage Supplies		150	
Gasoline		174	
Total Planning			\$ 71,340

Codes Compliance

Postal Charges	\$	86	
Other Contracted Services		268	
Total Codes Compliance			354

Geographical Information Systems

Salary Supplements	\$	5,231	
Social Security		312	
State Retirement		518	
Unemployment Compensation		41	
Employer Medicare		73	
Communication		369	
Maintenance and Repair Services - Equipment		7,124	
Office Supplies		159	
Data Processing Equipment		7,770	
Total Geographical Information Systems			21,597

County Buildings

Maintenance Personnel	\$	49,081	
Part-time Personnel		7,330	
Overtime Pay		2,520	
Social Security		3,584	
State Retirement		4,717	
Life Insurance		83	
Medical Insurance		10,773	
Unemployment Compensation		365	
Employer Medicare		838	
Architects		1,962	
Communication		999	
Contracts with Private Agencies		25,520	
Maintenance and Repair Services - Equipment		9,211	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Maintenance and Repair Services - Vehicles	\$	454	
Pest Control		1,320	
Rentals		1,477	
Other Contracted Services		750	
Custodial Supplies		7,470	
Electricity		66,909	
Equipment and Machinery Parts		937	
Garage Supplies		198	
Gasoline		3,851	
General Construction Materials		5,819	
Natural Gas		9,300	
Road Signs		2,468	
Tires and Tubes		146	
Water and Sewer		3,004	
Other Supplies and Materials		4,239	
Building Improvements		14,078	
Communication Equipment		8,922	
Furniture and Fixtures		2,331	
Heating and Air Conditioning Equipment		2,362	
Other Equipment		13,805	
Total County Buildings			\$ 266,823

Finance

Accounting and Budgeting

Supervisor/Director	\$	55,134
Accountants/Bookkeepers		134,961
Part-time Personnel		7,416
Overtime Pay		2,089
Social Security		11,851
State Retirement		18,702
Life Insurance		238
Medical Insurance		40,592
Unemployment Compensation		459
Employer Medicare		2,772
Audit Services		18,873
Communication		3,651
Data Processing Services		4,646
Dues and Memberships		585
Legal Notices, Recording, and Court Costs		1,002
Maintenance and Repair Services - Office Equipment		10,150

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Postal Charges	\$	825	
Printing, Stationery, and Forms		3,820	
Rentals		192	
Travel		324	
Other Contracted Services		415	
Office Supplies		8,238	
Periodicals		458	
Premiums on Corporate Surety Bonds		442	
Other Charges		400	
Data Processing Equipment		260	
Furniture and Fixtures		468	
Office Equipment		<u>724</u>	
Total Accounting and Budgeting	\$		329,687

Purchasing

Supervisor/Director	\$	39,217	
Purchasing Personnel		30,819	
Overtime Pay		841	
Social Security		4,114	
State Retirement		7,017	
Life Insurance		83	
Medical Insurance		22,347	
Unemployment Compensation		133	
Employer Medicare		962	
Communication		1,718	
Data Processing Services		225	
Dues and Memberships		330	
Legal Notices, Recording, and Court Costs		728	
Postal Charges		99	
Printing, Stationery, and Forms		415	
Rentals		1,056	
Office Supplies		2,748	
Premiums on Corporate Surety Bonds		320	
Furniture and Fixtures		1,214	
Office Equipment		<u>713</u>	
Total Purchasing			115,099

Property Assessor's Office

County Official/Administrative Officer	\$	69,461	
Data Processing Personnel		30,870	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Assessment Personnel	\$	150,189	
Clerical Personnel		20,104	
Part-time Personnel		15,993	
Board and Committee Members Fees		5,060	
Social Security		16,658	
State Retirement		26,658	
Life Insurance		355	
Medical Insurance		70,210	
Unemployment Compensation		718	
Employer Medicare		4,014	
Communication		2,051	
Contracts with Government Agencies		30,651	
Dues and Memberships		1,507	
Legal Notices, Recording, and Court Costs		212	
Maintenance and Repair Services - Equipment		1,000	
Maintenance and Repair Services - Office Equipment		1,198	
Maintenance and Repair Services - Vehicles		618	
Postal Charges		908	
Printing, Stationery, and Forms		321	
Rentals		1,248	
Travel		332	
Tuition		215	
Other Contracted Services		51,170	
Equipment and Machinery Parts		361	
Garage Supplies		18	
Gasoline		1,721	
Office Supplies		3,112	
Periodicals		121	
Tires and Tubes		453	
Other Supplies and Materials		685	
Premiums on Corporate Surety Bonds		400	
Data Processing Equipment		1,180	
Furniture and Fixtures		430	
Office Equipment		400	
Total Property Assessor's Office			\$ 510,602

Reappraisal Program

Contracts with Government Agencies	\$	192
Maintenance and Repair Services - Office Equipment		360
Postal Charges		1,601

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program (Cont.)

Gasoline	\$	2,382	
Office Supplies		738	
Other Supplies and Materials		145	
Total Reappraisal Program			\$ 5,418

County Trustee's Office

County Official/Administrative Officer	\$	69,461	
Assistant(s)		33,219	
Accountants/Bookkeepers		25,506	
Clerical Personnel		13,230	
Part-time Personnel		17,999	
Overtime Pay		7,302	
Social Security		9,879	
State Retirement		14,513	
Life Insurance		145	
Medical Insurance		33,321	
Unemployment Compensation		485	
Employer Medicare		2,310	
Communication		1,699	
Dues and Memberships		676	
Legal Notices, Recording, and Court Costs		42	
Maintenance and Repair Services - Office Equipment		7,274	
Postal Charges		10,529	
Travel		626	
Gasoline		12	
Office Supplies		1,507	
Premiums on Corporate Surety Bonds		204	
Office Equipment		2,350	
Total County Trustee's Office			252,289

County Clerk's Office

County Official/Administrative Officer	\$	69,461
Assistant(s)		34,854
Accountants/Bookkeepers		29,691
Clerical Personnel		164,133
Part-time Personnel		17,636
Overtime Pay		1,997
Social Security		18,455
State Retirement		29,698
Life Insurance		435

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Medical Insurance	\$	108,982	
Unemployment Compensation		783	
Employer Medicare		4,316	
Communication		3,177	
Dues and Memberships		811	
Legal Notices, Recording, and Court Costs		450	
Maintenance and Repair Services - Office Equipment		12,784	
Postal Charges		15,000	
Printing, Stationery, and Forms		3,785	
Rentals		5,332	
Travel		861	
Gasoline		135	
Office Supplies		6,902	
Periodicals		236	
Premiums on Corporate Surety Bonds		248	
Data Processing Equipment		817	
Office Equipment		4,344	
Total County Clerk's Office			\$ 535,323

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461
Assistant(s)		33,219
Accountants/Bookkeepers		26,779
Clerical Personnel		205,785
Part-time Personnel		8,231
Overtime Pay		7,290
Other Salaries and Wages		9,600
Jury and Witness Fees		12,284
Social Security		21,368
State Retirement		33,815
Life Insurance		411
Medical Insurance		89,478
Unemployment Compensation		916
Employer Medicare		4,997
Communication		2,642
Data Processing Services		4,080
Dues and Memberships		856
Legal Notices, Recording, and Court Costs		430
Maintenance and Repair Services - Office Equipment		11,227

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Postal Charges	\$	5,440	
Printing, Stationery, and Forms		11,685	
Rentals		5,315	
Travel		36	
Other Contracted Services		2,476	
Office Supplies		6,559	
Premiums on Corporate Surety Bonds		298	
Data Processing Equipment		2,070	
Office Equipment		1,792	
Total Circuit Court			\$ 578,540

General Sessions Court

Judge(s)	\$	140,641	
Probation Officer(s)		33,806	
Secretary(ies)		29,674	
Overtime Pay		1,488	
Social Security		10,311	
State Retirement		20,355	
Life Insurance		124	
Medical Insurance		29,681	
Unemployment Compensation		132	
Employer Medicare		2,909	
Communication		5,213	
Dues and Memberships		265	
Maintenance and Repair Services - Office Equipment		360	
Postal Charges		300	
Printing, Stationery, and Forms		117	
Rentals		1,196	
Office Supplies		1,586	
Periodicals		288	
Other Supplies and Materials		107	
Premiums on Corporate Surety Bonds		192	
Total General Sessions Court			278,745

Chancery Court

County Official/Administrative Officer	\$	69,461	
Assistant(s)		34,452	
Clerical Personnel		75,168	
Part-time Personnel		6,199	
Social Security		10,860	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

State Retirement	\$	17,735	
Life Insurance		207	
Medical Insurance		48,318	
Unemployment Compensation		450	
Employer Medicare		2,540	
Communication		4,226	
Data Processing Services		2,050	
Dues and Memberships		736	
Legal Notices, Recording, and Court Costs		3,642	
Maintenance and Repair Services - Office Equipment		6,707	
Postal Charges		2,299	
Printing, Stationery, and Forms		1,326	
Rentals		2,610	
Travel		490	
Tuition		51	
Other Contracted Services		22	
Office Supplies		2,829	
Periodicals		865	
Premiums on Corporate Surety Bonds		223	
Data Processing Equipment		885	
Office Equipment		120	
Total Chancery Court			\$ 294,471

Juvenile Court

Youth Service Officer(s)	\$	35,724
Secretary(ies)		49,329
Overtime Pay		186
Social Security		5,160
State Retirement		8,445
Life Insurance		124
Medical Insurance		16,290
Unemployment Compensation		205
Employer Medicare		1,207
Communication		1,980
Maintenance and Repair Services - Office Equipment		1,769
Postal Charges		350
Printing, Stationery, and Forms		148
Rentals		1,425
Travel		522
Other Contracted Services		135

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Office Supplies	\$	1,490	
Data Processing Equipment		174	
Office Equipment		1,014	
Total Juvenile Court			\$ 125,677

District Attorney General

Communication	\$	4,333	
Total District Attorney General			4,333

Other Administration of Justice

Salary Supplements	\$	5,000	
Part-time Personnel		37,032	
Social Security		303	
State Retirement		495	
Unemployment Compensation		54	
Employer Medicare		71	
Maintenance and Repair Services - Office Equipment		1,500	
Travel		145	
Tuition		90	
Other Supplies and Materials		259	
Total Other Administration of Justice			44,949

Courtroom Security

Guards	\$	74,417	
Part-time Personnel		46,585	
Social Security		7,081	
State Retirement		7,413	
Medical Insurance		31,086	
Unemployment Compensation		453	
Employer Medicare		1,708	
Maintenance Agreements		5,760	
Uniforms		902	
Law Enforcement Equipment		4,878	
Other Equipment		27,175	
Total Courtroom Security			207,458

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	84,048	
Assistant(s)		51,179	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Deputy(ies)	\$ 1,125,623
Detective(s)	231,413
Captain(s)	92,457
Lieutenant(s)	246,476
Sergeant(s)	228,691
Mechanic(s)	58,401
Dispatchers/Radio Operators	278,920
Part-time Personnel	19,162
Overtime Pay	116,624
Other Salaries and Wages	49,065
In-Service Training	33,000
Social Security	155,813
State Retirement	248,845
Life Insurance	2,288
Medical Insurance	532,224
Unemployment Compensation	4,484
Employer Medicare	36,442
Communication	9,791
Contracts with Government Agencies	1,600
Contributions	3,048
Dues and Memberships	4,810
Legal Notices, Recording, and Court Costs	127
Licenses	312
Maintenance and Repair Services - Buildings	534
Maintenance and Repair Services - Equipment	3,908
Maintenance and Repair Services - Office Equipment	2,434
Maintenance and Repair Services - Vehicles	8,147
Postal Charges	1,700
Printing, Stationery, and Forms	2,800
Rentals	5,472
Travel	13,621
Tuition	14,049
Veterinary Services	852
Other Contracted Services	5,266
Electricity	6,449
Equipment and Machinery Parts	18,972
Food Supplies	1,364
Garage Supplies	13,265
Gasoline	132,350
Law Enforcement Supplies	8,777

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Office Supplies	\$	8,965	
Periodicals		280	
Tires and Tubes		11,720	
Uniforms		14,789	
Water and Sewer		877	
Other Supplies and Materials		1,574	
Premiums on Corporate Surety Bonds		3,990	
In Service/Staff Development		1,973	
Building Improvements		605	
Data Processing Equipment		5,701	
Law Enforcement Equipment		23,561	
Office Equipment		1,987	
Other Equipment		1,874	
Total Sheriff's Department			\$ 3,932,699

Special Patrols

Secretary(ies)	\$	27,311	
Social Security		1,693	
State Retirement		2,704	
Unemployment Compensation		66	
Employer Medicare		396	
Contributions		9,116	
Other Charges		338	
Law Enforcement Equipment		52,012	
Motor Vehicles		158,719	
Total Special Patrols			252,355

Administration of the Sexual Offender Registry

Other Contracted Services	\$	1,400	
Office Supplies		1,430	
Total Administration of the Sexual Offender Registry			2,830

Jail

Supervisor/Director	\$	43,917	
Deputy(ies)		1,257,348	
Captain(s)		39,296	
Lieutenant(s)		148,931	
Sergeant(s)		157,659	
Medical Personnel		139,949	
Paraprofessionals		209,865	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Cafeteria Personnel	\$	178,060
Maintenance Personnel		32,719
Part-time Personnel		4,559
Overtime Pay		19,592
Other Salaries and Wages		35,699
Social Security		133,776
State Retirement		219,297
Life Insurance		3,685
Medical Insurance		730,804
Unemployment Compensation		5,882
Employer Medicare		31,292
Architects		200,000
Communication		20,955
Dues and Memberships		48
Maintenance Agreements		1,500
Maintenance and Repair Services - Buildings		3,910
Maintenance and Repair Services - Equipment		21,591
Maintenance and Repair Services - Office Equipment		2,980
Medical and Dental Services		69,369
Pest Control		720
Postal Charges		600
Printing, Stationery, and Forms		2,000
Rentals		7,653
Travel		2,544
Tuition		360
Disposal Fees		1,942
Other Contracted Services		23,455
Custodial Supplies		27,458
Drugs and Medical Supplies		56,082
Electricity		114,287
Equipment and Machinery Parts		16,548
Food Preparation Supplies		9,846
Food Supplies		337,417
Gasoline		578
General Construction Materials		24,345
Law Enforcement Supplies		2,932
Natural Gas		90,392
Office Supplies		9,166
Prisoners Clothing		7,490
Uniforms		25,984

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Water and Sewer	\$	52,661	
Other Supplies and Materials		35,960	
Other Charges		176,458	
Data Processing Equipment		813	
Food Service Equipment		10,684	
Furniture and Fixtures		1,898	
Law Enforcement Equipment		7,851	
Motor Vehicles		59,554	
Other Equipment		4,616	
Total Jail			\$ 4,824,977

Juvenile Services

Contracts with Private Agencies	\$	90,000	
Legal Services		4,366	
Total Juvenile Services			94,366

Civil Defense

Supervisor/Director	\$	43,461	
Secretary(ies)		24,147	
Part-time Personnel		7,780	
Other Salaries and Wages		350	
Social Security		4,467	
State Retirement		6,693	
Life Insurance		83	
Medical Insurance		18,507	
Unemployment Compensation		209	
Employer Medicare		1,045	
Communication		5,725	
Dues and Memberships		35	
Maintenance and Repair Services - Vehicles		133	
Postal Charges		68	
Printing, Stationery, and Forms		81	
Rentals		1,104	
Travel		1,309	
Equipment and Machinery Parts		107	
Food Preparation Supplies		230	
Garage Supplies		28	
Gasoline		2,336	
Office Supplies		1,435	
Other Charges		78	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Other Equipment	\$	950	
Total Civil Defense			\$ 120,361

Rescue Squad

Contributions	\$	5,000	
Total Rescue Squad			5,000

Disaster Relief

Life Insurance	\$	382	
Medical Insurance		59,470	
Contributions		96,615	
Total Disaster Relief			156,467

Other Emergency Management

Communication	\$	656	
Electricity		532	
Natural Gas		667	
Water and Sewer		131	
Other Equipment		4,562	
Total Other Emergency Management			6,548

Inspection and Regulation

Assistant(s)	\$	26,873	
Supervisor/Director		37,466	
Paraprofessionals		23,381	
Social Security		5,229	
State Retirement		8,659	
Life Insurance		106	
Medical Insurance		23,001	
Unemployment Compensation		192	
Employer Medicare		1,223	
Communication		2,875	
Data Processing Services		1,460	
Dues and Memberships		273	
Legal Notices, Recording, and Court Costs		554	
Licenses		374	
Maintenance and Repair Services - Office Equipment		1,380	
Maintenance and Repair Services - Vehicles		655	
Postal Charges		133	
Printing, Stationery, and Forms		600	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Inspection and Regulation (Cont.)

Rentals	\$	1,337	
Tuition		760	
Equipment and Machinery Parts		100	
Garage Supplies		116	
Gasoline		3,021	
Office Supplies		2,781	
Other Supplies and Materials		479	
Other Charges		170	
Data Processing Equipment		3,535	
Other Equipment		192	
Total Inspection and Regulation			\$ 146,925

County Coroner/Medical Examiner

Communication	\$	1,029	
Contracts with Private Agencies		14,400	
Contributions		46,920	
Pauper Burials		2,000	
Rentals		100	
Transportation - Other than Students		3,593	
Other Contracted Services		1,000	
Equipment and Machinery Parts		281	
Office Supplies		288	
Other Supplies and Materials		297	
Other Equipment		271	
Total County Coroner/Medical Examiner			70,179

Public Health and Welfare

Local Health Center

Medical Personnel	\$	92,707	
Salary Supplements		19,265	
Clerical Personnel		108,510	
Custodial Personnel		32,847	
Social Security		13,947	
State Retirement		23,178	
Life Insurance		328	
Medical Insurance		63,324	
Unemployment Compensation		569	
Employer Medicare		3,262	
Communication		12,459	
Contracts with Private Agencies		19,849	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Dues and Memberships	\$	514	
Licenses		418	
Maintenance Agreements		4,199	
Maintenance and Repair Services - Buildings		1,898	
Maintenance and Repair Services - Equipment		3,294	
Postal Charges		4,813	
Printing, Stationery, and Forms		1,492	
Rentals		12,064	
Travel		521	
Disposal Fees		5,480	
Other Contracted Services		1,848	
Custodial Supplies		6,479	
Drugs and Medical Supplies		48,372	
Electricity		31,046	
Equipment and Machinery Parts		981	
Food Supplies		559	
Garage Supplies		4	
Office Supplies		13,984	
Periodicals		600	
Water and Sewer		1,248	
Other Supplies and Materials		5,699	
Liability Insurance		1,452	
Building Improvements		7,891	
Data Processing Equipment		500	
Furniture and Fixtures		956	
Motor Vehicles		6,800	
Other Equipment		4,553	
Total Local Health Center			\$ 557,910

Rabies and Animal Control

Supervisor/Director	\$	28,272
Paraprofessionals		24,446
Part-time Personnel		15,809
Social Security		4,127
State Retirement		5,175
Life Insurance		86
Medical Insurance		16,834
Unemployment Compensation		265
Employer Medicare		965
Communication		1,720

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Contracts with Private Agencies	\$	177	
Licenses		2,040	
Maintenance and Repair Services - Vehicles		1,028	
Rentals		444	
Travel		554	
Disposal Fees		674	
Custodial Supplies		1,341	
Drugs and Medical Supplies		1,660	
Electricity		8,210	
Equipment and Machinery Parts		1,494	
Food Supplies		1,543	
Gasoline		6,614	
Office Supplies		145	
Tires and Tubes		654	
Water and Sewer		438	
Other Supplies and Materials		3,213	
Furniture and Fixtures		100	
Total Rabies and Animal Control			\$ 128,028

Ambulance/Emergency Medical Services

Assistant(s)	\$	35,875
Supervisor/Director		47,163
Mechanic(s)		28,731
Clerical Personnel		96,509
Attendants		872,423
Part-time Personnel		83,500
Overtime Pay		798,147
Social Security		116,610
State Retirement		179,228
Life Insurance		1,962
Medical Insurance		427,746
Unemployment Compensation		3,529
Employer Medicare		27,272
Communication		7,365
Data Processing Services		5,400
Dues and Memberships		280
Licenses		3,250
Maintenance and Repair Services - Buildings		765
Maintenance and Repair Services - Equipment		2,197
Maintenance and Repair Services - Office Equipment		300

(Continued)

Exhibit J-7

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.)

Maintenance and Repair Services - Vehicles	\$	4,025	
Pest Control		240	
Postal Charges		8,200	
Printing, Stationery, and Forms		3,218	
Rentals		3,350	
Travel		2,023	
Tuition		6,559	
Disposal Fees		2,224	
Other Contracted Services		286	
Custodial Supplies		2,737	
Diesel Fuel		79,005	
Drugs and Medical Supplies		79,610	
Electricity		9,631	
Equipment and Machinery Parts		18,377	
Garage Supplies		7,031	
Gasoline		5,689	
Natural Gas		5,137	
Office Supplies		2,435	
Tires and Tubes		4,947	
Uniforms		14,499	
Water and Sewer		1,477	
Other Supplies and Materials		977	
Refunds		25,393	
Other Charges		1,386	
Building Improvements		1,277	
Data Processing Equipment		2,075	
Furniture and Fixtures		1,500	
Motor Vehicles		209,045	
Office Equipment		629	
Health Equipment		19,635	
Total Ambulance/Emergency Medical Services			\$ 3,260,869

Dental Health Program

Drugs and Medical Supplies	\$	575	
Total Dental Health Program			575

Alcohol and Drug Programs

Other Charges	\$	9,083	
Total Alcohol and Drug Programs			9,083

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services

Medical Personnel	\$	104,377	
Part-time Personnel		10,040	
Other Salaries and Wages		99,625	
Social Security		12,660	
State Retirement		16,438	
Life Insurance		255	
Medical Insurance		51,139	
Unemployment Compensation		703	
Employer Medicare		2,961	
Travel		5,442	
Other Supplies and Materials		589	
Total Other Local Health Services			\$ 304,229

Appropriation to State

Contributions	\$	67,000	
Total Appropriation to State			67,000

Waste Pickup

Other Salaries and Wages	\$	27,311	
Social Security		1,628	
State Retirement		2,704	
Life Insurance		41	
Medical Insurance		9,586	
Unemployment Compensation		66	
Employer Medicare		381	
Contributions		14,800	
Other Supplies and Materials		1,649	
Total Waste Pickup			58,166

Social, Cultural, and Recreational Services

Libraries

Contributions	\$	89,000	
Total Libraries			89,000

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	79,040	
Part-time Personnel		3,535	
Social Security		6,266	
State Retirement		6,858	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Unemployment Compensation	\$	69	
Employer Medicare		51	
Other Fringe Benefits		3,174	
Communication		2,725	
Dues and Memberships		185	
Operating Lease Payments		1,104	
Travel		304	
Data Processing Equipment		1,050	
Total Agriculture Extension Service			\$ 104,361

Forest Service

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

Soil Conservation

Paraprofessionals	\$	23,304	
Secretary(ies)		25,513	
Overtime Pay		186	
Social Security		2,719	
State Retirement		4,851	
Life Insurance		81	
Medical Insurance		23,210	
Unemployment Compensation		168	
Employer Medicare		636	
Contributions		490	
Dues and Memberships		1,200	
Postal Charges		300	
Total Soil Conservation			82,658

Other Operations

Tourism

Contributions	\$	75,712	
Total Tourism			75,712

Industrial Development

Contributions	\$	75,712	
Total Industrial Development			75,712

Airport

Contributions	\$	31,000	
Total Airport			31,000

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services

Supervisor/Director	\$	33,621	
Clerical Personnel		26,085	
Social Security		3,555	
State Retirement		5,917	
Life Insurance		62	
Medical Insurance		16,690	
Unemployment Compensation		133	
Employer Medicare		832	
Communication		933	
Postal Charges		625	
Rentals		5,208	
Travel		818	
Office Supplies		270	
Office Equipment		90	
Total Veterans' Services			\$ 94,839

Other Charges

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

Contributions to Other Agencies

Contributions	\$	371,057	
Rentals		9,000	
Other Charges		4,992	
Total Contributions to Other Agencies			385,049

Miscellaneous

Dues and Memberships	\$	22,000	
Legal Notices, Recording, and Court Costs		44	
Other Contracted Services		6,480	
Premiums on Corporate Surety Bonds		325	
Trustee's Commission		172,385	
Other Charges		5,992	
Total Miscellaneous			207,226

Total General Fund \$ 19,799,495

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Sanitation Management

Assistant(s)	\$	28,281	
Supervisor/Director		35,437	
Social Security		3,831	
State Retirement		6,308	
Life Insurance		83	
Medical Insurance		15,728	
Unemployment Compensation		116	
Employer Medicare		896	
Communication		5,044	
Contracts with Other Public Agencies		679,573	
Dues and Memberships		100	
Maintenance and Repair Services - Equipment		158	
Maintenance and Repair Services - Vehicles		1,600	
Postal Charges		977	
Printing, Stationery, and Forms		320	
Rentals		858	
Travel		16	
Other Contracted Services		2,741	
Diesel Fuel		79,896	
Electricity		10,983	
Equipment and Machinery Parts		14,196	
Garage Supplies		6,077	
Gasoline		3,494	
Lubricants		4,368	
Office Supplies		480	
Small Tools		557	
Tires and Tubes		13,785	
Uniforms		4,346	
Water and Sewer		396	
Other Supplies and Materials		2,506	
Trustee's Commission		16,873	
Data Processing Equipment		1,629	
Other Equipment		14,166	
Total Sanitation Management			\$ 955,819

Waste Pickup

Mechanic(s)	\$	83,102
Truck Drivers		171,445
Part-time Personnel		7,948
Overtime Pay		11,355

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Social Security	\$	16,361	
State Retirement		26,323	
Life Insurance		411	
Medical Insurance		83,226	
Unemployment Compensation		698	
Employer Medicare		3,827	
Total Waste Pickup			\$ 404,696

Convenience Centers

Attendants	\$	309,601	
Overtime Pay		22	
Social Security		16,975	
Unemployment Compensation		2,525	
Employer Medicare		4,489	
Communication		4,606	
Rentals		140	
Disposal Fees		121	
Other Contracted Services		1,442	
Crushed Stone		2,841	
Custodial Supplies		1,498	
Electricity		10,447	
Water and Sewer		3,075	
Other Supplies and Materials		4,739	
Building Improvements		3,003	
Total Convenience Centers			365,524

Transfer Stations

Part-time Personnel	\$	4,133	
Social Security		256	
Unemployment Compensation		35	
Employer Medicare		60	
Disposal Fees		21,517	
Total Transfer Stations			26,001

Total Solid Waste/Sanitation Fund \$ 1,752,040

Special Purpose Fund

General Government

Risk Management

Consultants	\$	20,918	
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(Continued)

Exhibit J-7

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

Special Purpose Fund (Cont.)

General Government (Cont.)

Risk Management (Cont.)

Fiscal Agent Charges	\$	5,284	
Legal Services		89,130	
Other Contracted Services		31,807	
Boiler Insurance		20,967	
Building and Contents Insurance		157,791	
Liability Insurance		156,516	
Trustee's Commission		16,150	
Workers' Compensation Insurance		124,659	
Liability Claims		662,899	
Other Self-Insured Claims		271,724	
Other Charges		418	
Total Risk Management			\$ 1,558,263

Total Special Purpose Fund \$ 1,558,263

Drug Control Fund

Public Safety

Sheriff's Department

Communication	\$	2,399	
Tuition		300	
Other Contracted Services		2,475	
Electricity		6,200	
Law Enforcement Supplies		256	
Water and Sewer		228	
Trustee's Commission		27	
Other Charges		40	
Law Enforcement Equipment		5,668	
Total Sheriff's Department			\$ 17,593

Total Drug Control Fund 17,593

District Attorney General Fund

Administration of Justice

District Attorney General

Communication	\$	804	
Dues and Memberships		645	
Travel		2,792	
Tuition		2,790	
Other Contracted Services		2,166	
Office Supplies		1,261	

(Continued)

Exhibit J-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.)

Other Charges	\$	39,853	
Office Equipment		<u>3,770</u>	
Total District Attorney General			<u>\$ 54,081</u>
Total District Attorney General Fund			\$ 54,081

Constitutional Officers - Fees Fund

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	<u>30,064</u>	
Total Chancery Court			<u>\$ 30,064</u>
Total Constitutional Officers - Fees Fund			30,064

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	76,407	
Accountants/Bookkeepers		56,461	
Overtime Pay		851	
Other Salaries and Wages		59,467	
Social Security		11,415	
State Retirement		19,133	
Life Insurance		228	
Medical Insurance		62,252	
Unemployment Compensation		132	
Employer Medicare		2,670	
Dues and Memberships		3,753	
Maintenance and Repair Services - Buildings		90	
Maintenance and Repair Services - Office Equipment		431	
Postal Charges		173	
Travel		1,029	
Other Contracted Services		1,344	
Office Supplies		833	
Other Charges		<u>1,453</u>	
Total Administration			<u>\$ 298,122</u>
<u>Highway and Bridge Maintenance</u>			
Assistant(s)	\$	38,199	
Foremen		132,384	

(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.)

Equipment Operators - Heavy	\$	380,180	
Equipment Operators - Light		123,348	
Truck Drivers		297,801	
Laborers		270,465	
Part-time Personnel		42,482	
Overtime Pay		35,631	
Social Security		77,569	
State Retirement		126,389	
Life Insurance		1,981	
Medical Insurance		474,676	
Unemployment Compensation		4,283	
Employer Medicare		18,141	
Licenses		150	
Other Contracted Services		31,985	
Asphalt		824,310	
Concrete		46,675	
Crushed Stone		160,917	
Custodial Supplies		297	
General Construction Materials		35,526	
Pipe - Metal		21,247	
Road Signs		11,643	
Salt		22,411	
Other Charges		1,381	
Highway Construction		1,171	
Total Highway and Bridge Maintenance			\$ 3,181,242

Operation and Maintenance of Equipment

Supervisor/Director	\$	29,975
Mechanic(s)		130,124
Laborers		51,926
Overtime Pay		3,665
Social Security		12,711
State Retirement		21,355
Life Insurance		282
Medical Insurance		72,866
Unemployment Compensation		578
Employer Medicare		2,973
Licenses		28
Maintenance and Repair Services - Equipment		617
Maintenance and Repair Services - Vehicles		16,719

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Permits	\$	75	
Custodial Supplies		1,499	
Diesel Fuel		131,568	
Equipment and Machinery Parts		106,022	
Garage Supplies		33,675	
Gasoline		61,791	
Lubricants		14,860	
Small Tools		3,496	
Tires and Tubes		23,980	
Other Charges		2,182	
Total Operation and Maintenance of Equipment			\$ 722,967

Other Charges

Communication	\$	7,456	
Other Contracted Services		722	
Electricity		12,193	
Natural Gas		1,098	
Water and Sewer		735	
Premiums on Corporate Surety Bonds		1,001	
Trustee's Commission		64,421	
Other Charges		2,696	
Total Other Charges			90,322

Capital Outlay

Highway Equipment	\$	107,616	
Motor Vehicles		9,800	
Total Capital Outlay			117,416

Total Highway/Public Works Fund \$ 4,410,069

General Debt Service Fund

Principal on Debt

Highways and Streets

Principal on Other Loans	\$	740,000	
Total Highways and Streets			\$ 740,000

Interest on Debt

General Government

Interest on Other Loans	\$	138,063	
Total General Government			138,063

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Highways and Streets

Interest on Other Loans	\$ 506,055	
Total Highways and Streets		\$ 506,055

Other Debt Service

General Government

Other Contracted Services	\$ 3,000	
Trustee's Commission	17,357	
Other Charges	1,979	
Total General Government		22,336

Total General Debt Service Fund		\$ 1,406,454
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Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,130,000	
Principal on Notes	264,720	
Total Education		\$ 1,394,720

Interest on Debt

Education

Interest on Bonds	\$ 1,034,200	
Interest on Notes	3,371	
Total Education		1,037,571

Other Debt Service

Education

Trustee's Commission	\$ 41,484	
Other Charges	6,076	
Total Education		47,560

Total Education Debt Service Fund		2,479,851
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General Capital Projects Fund

Capital Projects

General Administration Projects

Architects	\$ 7,209	
Legal Notices, Recording, and Court Costs	241	
General Construction Materials	2,253	
Building Construction	86,061	

(Continued)

Exhibit J-7

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

General Administration Projects (Cont.)

Building Improvements	\$ 34,531	
Total General Administration Projects		\$ 130,295

Public Safety Projects

Maintenance and Repair Services - Buildings	\$ 9,975	
Other Contracted Services	500	
General Construction Materials	28,566	
Total Public Safety Projects		39,041

Other General Government Projects

Architects	\$ 2,943	
Total Other General Government Projects		2,943

Capital Projects - Donated

Capital Projects Donated to School Department

Contributions	\$ 295,940	
Total Capital Projects Donated to School Department		295,940

Total General Capital Projects Fund		\$ 468,219
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Community Development/Industrial Park Fund

Capital Projects

Public Health and Welfare Projects

Consultants	\$ 1,500	
Total Public Health and Welfare Projects		\$ 1,500

Public Utility Projects

Consultants	\$ 7,500	
Other Construction	344,660	
Total Public Utility Projects		352,160

Total Community Development/Industrial Park Fund		353,660
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HUD Grant Projects Fund

Capital Projects

Public Health and Welfare Projects

Architects	\$ 14,743	
Consultants	19,685	
Other Construction	295,461	
Total Public Health and Welfare Projects		\$ 329,889

Total HUD Grant Projects Fund		329,889
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(Continued)

Exhibit J-7

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

<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Social, Cultural, and Recreation Projects</u>			
Contributions	\$	35,435	
Trustee's Commission		<u>1,027</u>	
Total Social, Cultural, and Recreation Projects			<u>\$ 36,462</u>
Total Other Capital Projects Fund			<u>\$ 36,462</u>
Total Governmental Funds - Primary Government			<u><u>\$ 32,696,140</u></u>

Exhibit J-8

Greene County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Greene County School Department
For the Year Ended June 30, 2009

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 15,031,718	
Career Ladder Program	169,295	
Career Ladder Extended Contracts	118,190	
Educational Assistants	356,508	
Other Salaries and Wages	35,080	
Certified Substitute Teachers	81,001	
Non-certified Substitute Teachers	122,884	
Social Security	938,583	
State Retirement	1,018,857	
Life Insurance	5,824	
Medical Insurance	2,167,218	
Dental Insurance	34,850	
Unemployment Compensation	10,907	
Employer Medicare	220,018	
Maintenance and Repair Services - Equipment	14,997	
Other Contracted Services	1,100	
Instructional Supplies and Materials	156,689	
Textbooks	349,763	
Other Supplies and Materials	34,208	
Other Charges	94,920	
Regular Instruction Equipment	590,570	
Total Regular Instruction Program		\$ 21,553,180

Special Education Program

Teachers	\$ 1,800,297
Career Ladder Program	20,987
Homebound Teachers	147,489
Educational Assistants	178,699
Speech Pathologist	190,328
Certified Substitute Teachers	1,220
Non-certified Substitute Teachers	4,477
Social Security	137,953
State Retirement	140,352
Life Insurance	807
Medical Insurance	297,984
Dental Insurance	5,500
Unemployment Compensation	1,831
Employer Medicare	32,450
Maintenance and Repair Services - Equipment	985

(Continued)

Exhibit J-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.)

Other Contracted Services	\$	49,999	
Instructional Supplies and Materials		33,430	
Other Supplies and Materials		7,604	
Special Education Equipment		32,913	
Total Special Education Program			\$ 3,085,305

Vocational Education Program

Teachers	\$	832,091	
Career Ladder Program		12,000	
Certified Substitute Teachers		765	
Non-certified Substitute Teachers		6,156	
Social Security		50,086	
State Retirement		54,191	
Life Insurance		274	
Medical Insurance		125,188	
Dental Insurance		1,500	
Unemployment Compensation		441	
Employer Medicare		11,715	
Contracts with Other School Systems		243,680	
Maintenance and Repair Services - Equipment		2,924	
Instructional Supplies and Materials		28,798	
Other Supplies and Materials		808	
Other Charges		4,196	
Vocational Instruction Equipment		33,750	
Total Vocational Education Program			1,408,563

Support Services

Attendance

Supervisor/Director	\$	41,514	
Career Ladder Program		3,000	
Clerical Personnel		28,369	
Other Salaries and Wages		43,792	
Social Security		7,165	
State Retirement		8,478	
Life Insurance		36	
Medical Insurance		8,935	
Dental Insurance		300	
Unemployment Compensation		64	
Employer Medicare		1,676	

(Continued)

Exhibit J-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.)

Attendance (Cont.)

Travel	\$	309	
Other Contracted Services		3,208	
Other Charges		160	
Total Attendance			\$ 147,006

Health Services

Medical Personnel	\$	172,437	
Social Security		10,186	
State Retirement		12,752	
Life Insurance		94	
Medical Insurance		35,417	
Dental Insurance		750	
Unemployment Compensation		147	
Employer Medicare		2,382	
Travel		9,455	
Other Contracted Services		9,100	
Drugs and Medical Supplies		7,495	
Other Supplies and Materials		22,487	
Other Charges		1,367	
Health Equipment		24,870	
Total Health Services			308,939

Other Student Support

Career Ladder Program	\$	5,000	
Guidance Personnel		633,300	
Attendants		164,881	
School Resource Officer		93,443	
Social Security		54,181	
State Retirement		64,853	
Life Insurance		461	
Medical Insurance		165,642	
Dental Insurance		2,100	
Unemployment Compensation		867	
Employer Medicare		12,671	
Evaluation and Testing		14,872	
Travel		626	
Other Contracted Services		12,000	
Other Charges		183	
Total Other Student Support			1,225,080

(Continued)

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

Supervisor/Director	\$	171,658	
Career Ladder Program		23,600	
Librarians		706,930	
Education Media Personnel		450,253	
Instructional Computer Personnel		58,833	
Secretary(ies)		23,920	
Clerical Personnel		32,657	
Educational Assistants		31,697	
Other Salaries and Wages		34,432	
Social Security		88,921	
State Retirement		97,882	
Life Insurance		476	
Medical Insurance		148,651	
Dental Insurance		2,995	
Unemployment Compensation		886	
Employer Medicare		21,617	
Maintenance and Repair Services - Equipment		344	
Travel		11,777	
Other Contracted Services		70,385	
Library Books/Media		58,240	
Other Supplies and Materials		13,032	
In Service/Staff Development		7,401	
Other Charges		1,500	
Other Equipment		400	
Total Regular Instruction Program			\$ 2,058,487

Special Education Program

Supervisor/Director	\$	72,769
Career Ladder Program		4,000
Psychological Personnel		62,742
Assessment Personnel		17,940
Secretary(ies)		29,994
Other Salaries and Wages		36,878
Social Security		13,449
State Retirement		16,070
Life Insurance		74
Medical Insurance		29,149
Dental Insurance		750
Unemployment Compensation		123

(Continued)

Exhibit J-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.)

Special Education Program (Cont.)

Employer Medicare	\$	3,145	
Maintenance and Repair Services - Equipment		969	
Travel		16,484	
Other Contracted Services		9,992	
Other Supplies and Materials		23,907	
In Service/Staff Development		2,457	
Other Charges		1,514	
Total Special Education Program			\$ 342,406

Vocational Education Program

Supervisor/Director	\$	70,132	
Career Ladder Program		3,000	
Social Security		4,095	
State Retirement		4,695	
Life Insurance		15	
Medical Insurance		8,062	
Dental Insurance		150	
Unemployment Compensation		25	
Employer Medicare		958	
Travel		5,533	
Total Vocational Education Program			96,665

Other Programs

On-Behalf Payments to OPEB	\$	371,601	
Total Other Programs			371,601

Board of Education

Secretary to Board	\$	4,000	
Other Salaries and Wages		132,908	
Board and Committee Members Fees		9,800	
Social Security		8,167	
State Retirement		396	
Life Insurance		2,000	
Medical Insurance		391,917	
Unemployment Compensation		33	
Employer Medicare		1,910	
Audit Services		18,000	
Dues and Memberships		6,830	
Legal Services		1,740	

(Continued)

Exhibit J-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 (Cont.)

Travel	\$	4,847	
Other Contracted Services		2,500	
Trustee's Commission		232,431	
Criminal Investigation of Applicants - TBI		5,932	
Refund to Applicant for Criminal Investigation		924	
Other Charges		9,556	
Total Board of Education			\$ 833,891

Director of Schools

County Official/Administrative Officer	\$	97,804	
Assistant(s)		41,225	
Clerical Personnel		40,102	
Social Security		11,089	
State Retirement		12,896	
Life Insurance		44	
Medical Insurance		15,870	
Dental Insurance		450	
Unemployment Compensation		59	
Employer Medicare		2,593	
Communication		14,188	
Dues and Memberships		2,093	
Postal Charges		7,964	
Travel		140	
Other Contracted Services		9,227	
Office Supplies		4,443	
Other Charges		760	
Administration Equipment		321	
Total Director of Schools			261,268

Office of the Principal

Principals	\$	1,028,486	
Career Ladder Program		22,833	
Assistant Principals		416,362	
Secretary(ies)		593,972	
Other Salaries and Wages		65,089	
Social Security		126,464	
State Retirement		157,208	
Life Insurance		850	
Medical Insurance		316,789	

(Continued)

Exhibit J-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.)

Office of the Principal (Cont.)

Dental Insurance	\$	4,650	
Unemployment Compensation		1,519	
Employer Medicare		29,576	
Communication		13,512	
Dues and Memberships		7,800	
Travel		2,103	
Other Contracted Services		69,875	
Other Supplies and Materials		3,091	
Other Charges		250	
Total Office of the Principal			\$ 2,860,429

Fiscal Services

Supervisor/Director	\$	50,606	
Clerical Personnel		95,344	
Social Security		8,814	
State Retirement		14,449	
Life Insurance		58	
Medical Insurance		20,260	
Dental Insurance		600	
Unemployment Compensation		98	
Employer Medicare		2,061	
Dues and Memberships		135	
Travel		479	
Other Contracted Services		22,926	
Data Processing Supplies		4,336	
Other Supplies and Materials		740	
Administration Equipment		7,751	
Total Fiscal Services			228,657

Operation of Plant

Custodial Personnel	\$	822,501	
Other Salaries and Wages		58,999	
Social Security		53,750	
State Retirement		85,402	
Life Insurance		519	
Medical Insurance		181,824	
Dental Insurance		2,976	
Unemployment Compensation		999	
Employer Medicare		12,570	

(Continued)

Exhibit J-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.)

Operation of Plant (Cont.)

Maintenance and Repair Services - Equipment	\$	6,068	
Other Contracted Services		27,444	
Custodial Supplies		110,817	
Electricity		1,292,359	
Natural Gas		229,316	
Water and Sewer		122,926	
Other Charges		60	
Plant Operation Equipment		14,518	
Total Operation of Plant			\$ 3,023,048

Maintenance of Plant

Supervisor/Director	\$	38,688	
Maintenance Personnel		274,726	
Social Security		18,827	
State Retirement		31,028	
Life Insurance		159	
Medical Insurance		55,761	
Dental Insurance		987	
Unemployment Compensation		270	
Employer Medicare		4,403	
Laundry Service		3,730	
Maintenance and Repair Services - Buildings		128,986	
Maintenance and Repair Services - Equipment		70,511	
Travel		238	
Other Contracted Services		33,195	
Equipment and Machinery Parts		19,693	
Other Supplies and Materials		12,367	
Other Charges		13,525	
Maintenance Equipment		13,311	
Total Maintenance of Plant			720,405

Transportation

Supervisor/Director	\$	61,794	
Mechanic(s)		154,049	
Bus Drivers		854,476	
Other Salaries and Wages		51,463	
Social Security		65,121	
State Retirement		106,866	
Life Insurance		1,176	

(Continued)

Exhibit J-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.)

Transportation (Cont.)

Medical Insurance	\$	309,813	
Dental Insurance		5,134	
Unemployment Compensation		2,112	
Employer Medicare		15,786	
Laundry Service		3,251	
Maintenance and Repair Services - Vehicles		7,725	
Medical and Dental Services		9,188	
Travel		1,511	
Other Contracted Services		346	
Diesel Fuel		297,038	
Garage Supplies		2,918	
Gasoline		44,917	
Lubricants		10,937	
Tires and Tubes		41,196	
Vehicle Parts		97,279	
Other Supplies and Materials		4,338	
Other Charges		8,833	
Transportation Equipment		9,475	
Total Transportation			\$ 2,166,742

Central and Other

Other Salaries and Wages	\$	24,440	
Social Security		1,515	
State Retirement		2,420	
Life Insurance		15	
Medical Insurance		5,065	
Dental Insurance		150	
Unemployment Compensation		25	
Employer Medicare		354	
Travel		210	
Office Supplies		94	
Total Central and Other			34,288

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	30,600	
Other Salaries and Wages		89,248	
Social Security		7,366	
State Retirement		3,046	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Life Insurance	\$	15	
Dental Insurance		150	
Unemployment Compensation		214	
Employer Medicare		1,723	
Travel		2,645	
Food Supplies		13,155	
Other Supplies and Materials		1,946	
Other Charges		9,008	
Total Community Services			\$ 159,116

Early Childhood Education

Teachers	\$	508,608	
Educational Assistants		72,529	
Certified Substitute Teachers		453	
Non-certified Substitute Teachers		2,882	
Social Security		34,490	
State Retirement		39,391	
Life Insurance		284	
Medical Insurance		92,414	
Dental Insurance		1,050	
Unemployment Compensation		456	
Employer Medicare		8,068	
Communication		3,819	
Contracts with Other Public Agencies		142,012	
Maintenance and Repair Services - Equipment		989	
Travel		802	
Instructional Supplies and Materials		246,707	
In Service/Staff Development		1,055	
Other Charges		78,000	
Regular Instruction Equipment		249,917	
Total Early Childhood Education			1,483,926

Capital Outlay

Regular Capital Outlay

Architects	\$	14,054	
Building Improvements		450,606	
Total Regular Capital Outlay			464,660

Total General Purpose School Fund \$ 42,833,662

(Continued)

Exhibit J-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	\$	1,095,426	
Educational Assistants		63,359	
Certified Substitute Teachers		2,364	
Non-certified Substitute Teachers		4,016	
Social Security		68,922	
State Retirement		76,165	
Life Insurance		437	
Medical Insurance		168,244	
Dental Insurance		2,423	
Unemployment Compensation		386	
Employer Medicare		16,157	
Other Contracted Services		11,669	
Instructional Supplies and Materials		131,693	
Other Charges		14,101	
Regular Instruction Equipment		72,192	
Total Regular Instruction Program	\$		1,727,554

Alternative Instruction Program

Teachers	\$	73,462	
Social Security		4,555	
State Retirement		4,716	
Life Insurance		29	
Medical Insurance		13,513	
Dental Insurance		300	
Unemployment Compensation		27	
Employer Medicare		1,065	
Total Alternative Instruction Program			97,667

Special Education Program

Teachers	\$	84,530	
Educational Assistants		664,472	
Other Salaries and Wages		142,861	
Social Security		52,873	
State Retirement		57,932	
Life Insurance		588	
Medical Insurance		189,659	
Dental Insurance		3,588	
Unemployment Compensation		808	
Employer Medicare		12,365	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Maintenance and Repair Services - Equipment	\$	19,000	
Other Contracted Services		20,257	
Instructional Supplies and Materials		48,668	
Other Supplies and Materials		1,276	
Special Education Equipment		75,667	
Total Special Education Program			\$ 1,374,544

Vocational Education Program

Contracts with Other School Systems	\$	99,621	
Instructional Supplies and Materials		7,905	
Vocational Instruction Equipment		11,000	
Total Vocational Education Program			118,526

Support Services

Other Student Support

Travel	\$	2,000	
Instructional Supplies and Materials		6,351	
Other Supplies and Materials		9,999	
In Service/Staff Development		4,000	
Other Charges		3,426	
Total Other Student Support			25,776

Regular Instruction Program

Supervisor/Director	\$	41,225	
Secretary(ies)		13,260	
Social Security		3,379	
State Retirement		3,886	
Life Insurance		15	
Medical Insurance		5,213	
Dental Insurance		150	
Unemployment Compensation		15	
Employer Medicare		791	
Consultants		14,000	
Travel		36,030	
Other Contracted Services		9,838	
In Service/Staff Development		49,036	
Other Charges		11,129	
Total Regular Instruction Program			187,967

(Continued)

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program

Other Salaries and Wages	\$	35,882	
Social Security		2,225	
State Retirement		2,304	
Life Insurance		15	
Dental Insurance		150	
Unemployment Compensation		12	
Employer Medicare		520	
Maintenance and Repair Services - Equipment		200	
Travel		19,668	
In Service/Staff Development		5,654	
Total Special Education Program			<u>\$ 66,630</u>

Total School Federal Projects Fund \$ 3,598,664

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	38,360	
Accountants/Bookkeepers		346,884	
Clerical Personnel		23,300	
Cafeteria Personnel		804,918	
Part-time Personnel		34,266	
Other Salaries and Wages		4,442	
Social Security		74,307	
State Retirement		118,592	
Life Insurance		1,372	
Medical Insurance		357,205	
Dental Insurance		10,625	
Unemployment Compensation		2,408	
Employer Medicare		17,378	
Communication		3,830	
Maintenance and Repair Services - Equipment		74,466	
Travel		5,266	
Other Contracted Services		159,506	
Food Supplies		1,364,734	
Office Supplies		8,884	
Uniforms		9,200	
Other Supplies and Materials		200,894	
In Service/Staff Development		4,299	

(Continued)

Exhibit J-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.)

Other Charges	\$ 16,652	
Food Service Equipment	<u>23,474</u>	
Total Food Service		<u>\$ 3,705,262</u>

Total Central Cafeteria Fund \$ 3,705,262

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Architects	\$ 50,713	
Building Construction	1,422,543	
Transportation Equipment	<u>405,446</u>	
Total Education Capital Projects		<u>\$ 1,878,702</u>

Total Education Capital Projects Fund 1,878,702

Total Governmental Funds - Greene County School Department \$ 52,016,290

Exhibit J-9

Greene County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes
in Cash Balances - City Agency Funds
For the Year Ended June 30, 2009

	Cities - Sales Tax Fund	City School ADA- Greeneville Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 2,106,313	\$ 2,106,313
Trustee's Collections - Prior Years	0	98,992	98,992
Circuit/Clerk and Master Collections - Prior Years	0	21,918	21,918
Interest and Penalty	0	21,082	21,082
Pickup Taxes	0	1,333	1,333
Payments in-Lieu-of Taxes - Local Utilities	0	81,817	81,817
Payments in-Lieu-of Taxes - Other	0	6,870	6,870
Local Option Sales Tax	6,799,661	2,381,745	9,181,406
Bank Excise Tax	0	20,084	20,084
Interstate Telecommunications Tax	0	2,403	2,403
Other Statutory Local Taxes	0	150	150
Marriage Licenses	0	1,240	1,240
Total Cash Receipts	\$ 6,799,661	\$ 4,743,947	\$ 11,543,608
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 6,731,665	\$ 4,674,198	\$ 11,405,863
Trustee's Commission	67,996	69,749	137,745
Total Cash Disbursements	\$ 6,799,661	\$ 4,743,947	\$ 11,543,608
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ 0	\$ 0
Cash Balance, July 1, 2008	0	0	0
Cash Balance, June 30, 2009	\$ 0	\$ 0	\$ 0

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 37243-1402
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

February 26, 2010

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, 2009, which collectively comprise Greene County's basic financial statements and have issued our report thereon dated February 26, 2010. Our report was modified to include a reference to 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. Other auditors audited the financial statements of the Greeneville-Greene County Emergency Communications District as described in our report on Greene County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Greene County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greene County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

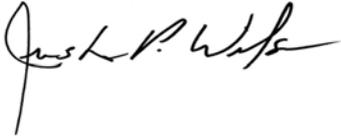
Compliance and Other Matters

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 one instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and is described in the accompanying Schedule of Findings and Questioned Costs as item 09.01.

We also noted certain matters that we reported to management of Greene County in separate communications.

This report is intended solely for the information and use of management, the county mayor, director of schools, highway superintendent, director of accounts and budget, Board of County Commissioners, Board of Education, others within Greene County, 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, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a prominent vertical stroke at the beginning.

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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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 37243-1402
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

February 26, 2010

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, 2009. 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 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 of 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, 2009.

Internal Control Over Compliance

The management of Greene County is responsible for establishing and maintaining effective internal control over compliance with the 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Greene County's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

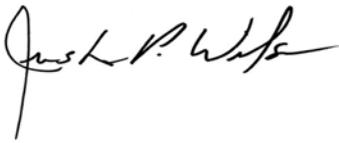
Schedule of Expenditures of Federal Awards

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 as of and for the year ended June 30, 2009, and have issued our report thereon dated February 26, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Greene County's basic financial statements. The accompanying Schedule of Expenditures of

Federal Awards 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 management, the county mayor, director of schools, highway superintendent, director of accounts and budget, Board of County Commissioners, Board of Education, others within Greene County, 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.

Yours very truly,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end of the name.

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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Greene County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2009

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Programs:			
Schools and Roads - Grants to States	10.665	N/A	\$ 57,587
Distance Learning and Telemedicine Loans and Grants	10.855	N/A	398,301
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	441,070 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	582,033
National School Lunch Program	10.555	N/A	1,617,433 (3)
Total U.S. Department of Agriculture			\$ 3,096,424
U.S. Department of Housing and Urban Development:			
Passed-through State Housing Development Agency:			
Home Investment Partnerships Program	14.239	HM-07-20	329,889
Total U.S. Department of Housing and Urban Development			\$ 329,889
U.S. Bureau of Land Management:			
Direct Programs:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 68,756
Total U.S. Bureau of Land Management			\$ 68,756
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,523,972
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,529,197
Special Education - Preschool Grants	84.173	N/A	30,802
Career and Technical Education - Basic Grants to States	84.048	N/A	124,526
Rehabilitation Services - Vocational Rehabilitation			
Grants to States	84.126	N/A	8,049
Safe and Drug-free Schools and Communities - State Grants	84.186	(2)	26,209
State Grants for Innovative Programs	84.298	N/A	57,871
Education Technology State Grants	84.318	(2)	15,299
Improving Teacher Quality State Grants	84.367	N/A	377,916
Total U.S. Department of Education			\$ 3,693,841
U.S. Election Assistance Administration:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	Z-09-217211-00	\$ 2,250
Total U.S. Election Assistance Administration			\$ 2,250
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	GG-08-26014-00	\$ 55,395
Total U.S. Department of Homeland Security			\$ 55,395
Total Expenditures of Federal Awards			\$ 7,246,555

(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	Contract Number	Expenditures
<u>State Grants</u>			
Juvenile Services Program - State Commission on Children and Youth	N/A	(2)	\$ 9,000
State Reappraisal - Comptroller of the Treasury	N/A	(2)	26,108
Health Department Program - State Department of Health	N/A	Z-09-213727-00	275,489
Litter Program - State Department of Transportation	N/A	(2)	46,574
State Aid Program - State Department of Transportation	N/A	(2)	302,144
Fast Track Infrastructure Development Program - State Department of Economic and Community Development	N/A	GG-09-27244-00	353,660
Family Resource Center Grant - State Department of Education	N/A	(2)	31,567
Safe Schools Act - State Department of Education	N/A	(2)	39,200
Internet Connectivity Grant - State Department of Education	N/A	(2)	12,520
Lottery for Education Afterschool Programs - State Department of Education	N/A	(2)	48,250
Coordinated School Health - State Department of Education	N/A	(2)	104,703
Early Childhood Education Pilot Project - State Department of Education	N/A	(2)	<u>1,317,063</u>
Total State Grants			<u>\$ 2,566,278</u>

N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Total for CFDA No. 10.555 is \$2,058,503.

Greene County, Tennessee
Schedule of Audit Finding Not Corrected
June 30, 2009

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. There are no findings from the Comprehensive Annual Financial Report for Greene County, Tennessee, for the year ended June 30, 2008, which have not been corrected.

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GREENE COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

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 of Greene County disclosed no significant deficiencies in internal control.
3. The audit disclosed one instance of noncompliance that is material to the financial statements of Greene County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), Distance Learning and Telemedicine Loans and Grants (CFDA No. 10.855), and Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), were determined to be major programs.
8. A \$300,000 threshold 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

The finding and recommendation, as a result of our examination, are presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response; however, management did not provide a response for inclusion in this report.

OFFICE OF TRUSTEE

FINDING 09.01 **SOME COUNTY FUNDS WERE NOT INVESTED IN ACCORDANCE WITH STATE STATUTE** (Material Noncompliance Under Government Auditing Standards)

In February 2009, the trustee invested \$1,597,030 in collateralized mortgage obligations of the Federal Home Loan Mortgage Corporation with a maturity of February 15, 2037. The length of maturity of this investment did not meet criteria established by Section 5-8-301, Tennessee Code Annotated (TCA). This statute provides that no idle funds are to be invested for a maturity of greater than two years, unless first the county legislative body shall appoint an investment committee as authorized by Sections 5-8-302 or 5-21-105, TCA, and such investment committee shall give its prior approval. Such investment committee may approve investments in maturities of up to five years and investments with maturities greater than five years only if the funds are derived from the sale of assets, settlements, or other infrequent or unusual occurrences. In addition, the state director of Local Finance must approve the investment.

Greene County has an investment committee; however, the investment committee did not approve the above-noted investment. The funds invested were not derived from the sale of assets, settlements, or other infrequent or unusual occurrences. Also, the investments were not approved by the state director of Local Finance. The investments were sold by the trustee on November 23, 2009.

RECOMMENDATION

The trustee should ensure that all county funds are invested in accordance with state statute.

**PART III, FINDINGS AND QUESTIONED
COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs for federal awards.

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**GREENE COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2009**

There were no audit findings relative to federal awards presented in the prior- or current-years' Schedules of Findings and Questioned Costs.